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TITLE 3—THE PRESIDENT

PROCLAMATION 2760

EXTENDING THE PERIOD FOR THE ESTABLISHMENT OF ADEQUATE SHIPPING SERVICE FOR, AND DEFERRING EXTENSION OF THE COASTWISE LAWS TO, CANTON ISLAND

BY THE PRESIDENT OF THE UNITED STATES
OF AMERICA
A PROCLAMATION

WHEREAS section 21 of the Merchant Marine Act, 1920 (41 Stat. 997), provides:

That from and after February 1, 1922, the coastwise laws of the United States shall extend to the island Territories and possessions of the United States not now covered thereby, and the board is directed prior to the expiration of such year to have established adequate steamship service at reasonable rates to accommodate the commerce and the passenger travel of said islands and to maintain and operate such service until it can be taken over and operated and maintained upon satisfactory terms by private capital and enterprise: Provided, That if adequate shipping service is not established by February 1, 1922, the President shall extend the period herein allowed for the establishment of such service in the case of any island Territory or possession for such time as may be necessary for the establishment of adequate shipping facilities therefor . . . ;

and

WHEREAS an adequate shipping service to accommodate the commerce and the passenger travel of Canton Island has not been established as provided in the aforesaid section; and

WHEREAS the extension of the coastwise laws of the United States to Canton Island, as provided in the aforesaid section, is dependent upon the establishment of such adequate shipping service; and

WHEREAS by various proclamations the period for the establishment of an adequate shipping service for Canton Island was extended to January 1, 1943, and the extension of the coastwise laws of the United States to the Island was deferred to that date; and

WHEREAS no extensions have been made beyond that date for the reason that the Secretary of the Treasury waived compliance with the coastwise laws under the authority vested in him by section 501 of the Second War Powers Act, as extended; and

WHEREAS such authority of the Secretary of the Treasury has, pursuant to section 1 of the act of June 29, 1946, 60 Stat. 345, expired:

NOW, THEREFORE, I, HARRY S. TRUMAN, President of the United States of America, under and by virtue of the authority vested in me by section 21 of the aforesaid Merchant Marine Act, 1920, do hereby declare and proclaim that the period for the establishment of an adequate shipping service for Canton Island is further extended to January 1, 1953, and that the extension of the coastwise laws of the United States to Canton Island is further deferred to January 1, 1953.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the City of Washington this 9th day of December in the year of our Lord nineteen hundred and [SEAL] forty-seven, and the Independence of the United States of America the one hundred and seventy-second.

HARRY S. TRUMAN

By the President:

ROBERT A. LOVETT,
Acting Secretary of State.

[F. R. Doc. 47-10924; Filed, Dec. 9, 1947;
11:52 a. m.]

TITLE 10—ARMY

Chapter V—Military Reservations and National Cemeteries

PART 501—LIST OF EXECUTIVE ORDERS, PROCLAMATIONS AND PUBLIC LAND ORDERS AFFECTING MILITARY RESERVATIONS

WASHINGTON

CROSS REFERENCE: For revocation of Public Land Order 194, which withdrew lands in Washington for use by the Army as the Yakima Anti-Aircraft Firing Range and which was listed in the tabulation in § 501.1, see Public Land Order 429 in the Appendix to Chapter I of Title 43, *infra*.

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TITLE 31—MONEY AND FINANCE: TREASURY**Chapter II—Fiscal Service, Department of the Treasury****Subchapter A—Bureau of Accounts**
[Dept. Circ. 820]**PART 226—SURETY COMPANIES ACCEPTABLE ON FEDERAL BONDS¹****STANDARD SURETY AND CASUALTY CO. OF NEW YORK**

DECEMBER 4, 1947.

The Standard Surety and Casualty Company of New York of Hartford, Connecticut, incorporated under the laws of the State of New York, was authorized by the Treasury on December 15, 1928, to qualify as sole surety on recognizances, stipulations, bonds and all other undertakings, permitted or required by the laws of the United States to be given with one or more sureties, as

provided by the act of Congress approved August 13, 1894, as amended by the act of March 23, 1910 (U. S. Code, Title 6, sections 6-13).

The Standard Surety and Casualty Company of New York pursuant to a resolution adopted by its stockholders and board of directors on June 16, 1947, entered into an agreement with The Century Indemnity Company, incorporated under the laws of the state of Connecticut, which company holds a certificate of authority from the Secretary of the Treasury to act as an acceptable surety on bonds in favor of the United States, under the terms of which the Standard Surety and Casualty Company of New York merged with The Century Indemnity Company and agreed to continue their operations as one corporation under the name of The Century Indemnity Company, effective as of the close of business on June 30, 1947. The certificate of authority issued by the Secretary of the Treasury to the Standard Surety and Casualty Company of New York to act as an acceptable surety on obligations in favor of the United States was revoked, effective at the close of business on June 30, 1947.

The Treasury has obtained from The Century Indemnity Company a separate indemnifying agreement, dated November 5, 1947, whereby, in consideration of the acceptance by the United States of America of The Century Indemnity Company as surety on the bonds, undertakings or other forms of obligations in lieu of the Standard Surety and Casualty Company of New York and allowing such bonds, undertakings or other forms of obligations originally executed or assumed by the Standard Surety and Casualty Company of New York to be taken over and continued by The Century Indemnity Company without requiring principals to take out fresh bonds, The Century Indemnity Company agrees to assume and it does assume the liability for any losses and claims that have arisen or may arise under or in connection with any bond, undertaking or other form of obligation entered into or assumed by the Standard Surety and Casualty Company of New York in which the United States of America has or may have an interest, direct or indirect, and to indemnify and protect the United States of America against any and all losses that have arisen or may arise under or in connection with any and all such bonds, undertakings or obligations which may have been executed by the said Standard Surety and Casualty Company of New York as sole surety or co-surety, insurer, co-insurer or reinsurer upon which the United States of America is or may become entitled to make demand or institute proceedings.

The aforesaid indemnifying agreement also provides that all persons who have supplied labor and/or materials in the transaction of the work contemplated by any contract for the security of which a bond has been given to the United States of America with the said Standard Surety and Casualty Company of New York as sole or co-surety, as aforesaid, shall be afforded the same rights and equities against the said The Century

Indemnity Company to sue and to recover in the name of the United States of America, as such persons would have had under the provisions of existing law against the Standard Surety and Casualty Company of New York on account of its said bonds and obligations.

The aforesaid indemnifying agreement further provides that The Century Indemnity Company, through service in the manner required by law shall be subject to legal process for the purpose of all suits by the United States of America on account of the said bonds, or undertakings and obligations covered by the merger agreement as aforesaid, and in the name of the United States of America, for their use, by such persons furnishing materials and/or labor, as aforesaid, under the provisions of existing law and on account of said bonds, obligations and undertakings, and that in the prosecution of any suit or suits in accordance with provisions of existing law, by the United States or by such persons furnishing materials and/or labor, the original of or a certified copy of any such bond, obligation or undertaking of the said Standard Surety and Casualty Company of New York shall be treated as though such original or such certified copy was an original of or a certified copy of a bond, obligation, or undertaking protecting the United States and/or materialmen and laborers showing The Century Indemnity Company bound as surety or co-surety thereon regardless of whether the said The Century Indemnity Company shall be sued in its own name or in the name of the said Standard Surety and Casualty Company of New York.

The aforesaid indemnifying agreement finally provides that it is stipulated and agreed that the United States of America as referred to therein, shall include any activity thereof, any wholly owned corporation thereof and/or the District of Columbia and all officers or employees of the United States of America, any wholly owned corporation thereof and the District of Columbia, who, by virtue of their official positions may be named as obligees in recognizances, stipulations, bonds, or other undertakings permitted or required by the laws of the United States.

[SEAL] A. L. M. WIGGINS,
Acting Secretary of the Treasury.[F. R. Doc. 47-10822; Filed, Dec. 9, 1947;
8:46 a. m.]**TITLE 32—NATIONAL DEFENSE****Chapter VIII—Office of International Trade, Department of Commerce****Subchapter B—Export Control**

[Interpretation 1]

PART 802—GENERAL LICENSES**METAL DRUMS AND CONTAINERS**

The following interpretation is hereby issued under § 802.14 *Metal drums and containers "G-MDC,"* concerning jute burlaps:

In view of the difficulties that have arisen in determining whether jute burlaps used as containers or coverings for other merchandise require validated li-

¹ Affects tabulation in § 226.1.

censes for export, the following interpretation is issued in clarification of the matter:

(a) Jute burlaps, classified under Schedule B No. 322905, require validated licenses when exported as commodities.

(b) Standard containers of jute or burlap used for packaging other products are properly classified as "containers, filled," rather than as jute or burlap. Accordingly, they are not classified under Schedule B No. 322905, and they do not require validated licenses but may be exported under this general license.

(c) However, in view of the critical supply of jute and burlap, Collectors of Customs have been authorized to clear shipments of merchandise packaged in new jute or burlap only where the cover is a pre-formed container of customary use in the exportation of the merchandise presented for shipment. Other new jute or burlap wrappings require a validated license for export. Nevertheless, used jute or burlap wrappings, if clearly unsuitable for the manufacture of bags, may be shipped as a cover for other materials under this general license.

(Sec. 6, 54 Stat. 714, 55 Stat. 206, 56 Stat. 463, 58 Stat. 671, 59 Stat. 270, 60 Stat. 215, Pub. Law 145, 80th Cong.; Pub. Law 188, 80th Cong.; 50 U. S. C. App. and Sup. 701, 702; E. O. 9630, Sept. 27, 1945, 10 F. R. 12245)

Issued: December 2, 1947.

FRANCIS MCINTYRE,
Director,
Export Supply Branch.

[F. R. Doc. 47-10838; Filed, Dec. 9, 1947;
8:51 a. m.]

Chapter XXIII—War Assets Administration

[Reg. 1, Amdt. 3 to Order 2]

PART 8301—DESIGNATION OF DISPOSAL AGENCIES AND PROCEDURES FOR REPORTING SURPLUS PROPERTY LOCATED WITHIN THE CONTINENTAL UNITED STATES, ITS TERRITORIES AND POSSESSIONS

LOCATION OF WAR ASSETS ADMINISTRATION ZONE AND REGIONAL OFFICES, AND LOCATION OF DISPOSAL AGENCY OFFICES FOR FILING DECLARATIONS OF SURPLUS PROPERTY BY OWNING AGENCIES

War Assets Administration Regulation 1, Order 2, October 28, 1947, as amended through December 1, 1947, entitled "Location of War Assets Administration Zone and Regional Offices, and Location of Disposal Agency Offices for Filing Declarations of Surplus Property by Owning Agencies" (12 F. R. 7357, 7886, 8155), is hereby further amended as follows:

The following changes are made in Regions 4 and 17 under § 8301.52 (c):

1. Region 4 is amended to read as follows:

Region 4. Cincinnati, Ohio (Address—704 Race Street, Cincinnati, Ohio). Territory: Kentucky; Indiana (Central, southwestern and southeastern part), Counties of: Bartholomew, Boone, Brown, Clark, Crawford, Daviess, Dear-

born, Decatur, Delaware, Dubois, Fayette, Floyd, Franklin, Gibson, Greene, Hamilton, Hancock, Harrison, Hendricks, Henry, Jackson, Jefferson, Jennings, Johnson, Knox, Lawrence, Madison, Marion, Martin, Monroe, Morgan, Ohio, Orange, Owen, Perry, Pike, Posey, Putnam, Randolph, Ripley, Rush, Scott, Shelby, Spencer, Sullivan, Switzerland, Tipton, Union, Vanderburgh, Warrick, Washington and Wayne; Ohio, Counties of: Adams, Athens, Belmont, Brown, Butler, Carroll, Champaign, Clark, Clermont, Clinton, Coshocton, Darke, Delaware, Fairfield, Fayette, Franklin, Gallia, Greene, Guernsey, Hamilton, Harrison, Highland, Hocking, Jackson, Jefferson, Knox, Lawrence, Licking, Logan, Madison, Meigs, Miami, Monroe, Montgomery, Morgan, Muskingum, Noble, Perry, Pickaway, Pike, Preble, Ross, Scioto, Shelby, Tuscarawas, Union, Vinton, Warren, and Washington.

2. Region 17 is amended to read as follows:

Region 17. Louisville, Ky. (Address—412 West Market Street, P. O. Box 1259, Louisville 2, Ky.) (Declarations of surplus property heretofore filed in this office shall hereafter be filed in Region 4, 704 Race Street, Cincinnati, Ohio).

(Surplus Property Act of 1944, as amended; (58 Stat. 765, as amended; 50 U. S. C. App. Sup. 1611); Public Law 181, 79th Congress (59 Stat. 533; 50 U. S. C. App. Sup. 1614a, 1614b); and Reorganization Plan 1 of 1947 (12 F. R. 4534))

This amendment to this section shall become effective December 1, 1947.

JESS LARSON,
Acting Administrator.

DECEMBER 5, 1947.

[F. R. Doc. 47-10905; Filed, Dec. 9, 1947;
10:52 a. m.]

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—Bureau of Land Management, Department of the Interior

Appendix—Public Land Orders

[Public Land Order 427]

NEVADA

REVOCATION OF EXECUTIVE ORDER 1934 OF MAY 9, 1914

By virtue of the authority vested in the President by section 1 of the act of June 25, 1910, c. 421, 36 Stat. 847 (43 U. S. C. 141), and pursuant to Executive Order No. 9337 of April 24, 1943 (8 F. R. 5516), it is ordered as follows:

Executive Order No. 1934 of May 9, 1914, withdrawing the following-described public land in Nevada for use by the Forest Service of the Department of Agriculture as the Spring Valley Administrative Site in connection with the administration of the Nevada National Forest, is hereby revoked:

MOUNT DIABLO MERIDIAN

T. 18 N., R. 66 E.,
Sec. 25, SW $\frac{1}{4}$ NE $\frac{1}{4}$.

The area described contains 40 acres.

The land is within Nevada Grazing District No. 4. This order shall therefore become effective immediately as to the administration of grazing on the land by the Bureau of Land Management, but shall not otherwise become effective to change the status of such lands until 10:00 a. m. on February 2, 1948.

At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from February 2, 1948, to May 3, 1948, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. Sup., 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from January 14, 1948, to February 2, 1948, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on February 2, 1948, shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on May 4, 1948 any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from April 15, 1948 to May 4, 1948, inclusive, and all such applications, together with those presented at 10:00 a. m. on May 4, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office at Carson City, Nevada, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular

¹ 12 F. R. 6661, 7810.

No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the District Land Office at Carson City, Nevada.

The tract is meadow land located near the easterly foothill of Shell Creek Mountain and about one-quarter of a mile east of North and South Road. It is watered from mountain streams and springs.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior.

DECEMBER 1, 1947.

[F. R. Doc. 47-10808; Filed, Dec. 9, 1947;
8:49 a. m.]

[Public Land Order 428]

IDAHO

REVOCATION OF EXECUTIVE ORDER 1441 OF
DECEMBER 4, 1911

By virtue of the authority vested in the President by section 1 of the act of June 25, 1910, c. 421, 36 Stat. 847 (43 U. S. C. 141), and pursuant to Executive Order No. 9337 of April 24, 1943 (8 F. R. 5516), it is ordered as follows:

Executive Order No. 1441 of December 4, 1911, withdrawing the following-described public lands in Idaho for use by the Forest Service of the Department of Agriculture as the Bell Mountain Administrative Site in connection with the administration of the Lemhi National Forest, now the Challis National Forest, is hereby revoked:

BOISE MERIDIAN

T. 10 N., R. 27 E.,
Sec. 29, W $\frac{1}{2}$ E $\frac{1}{2}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$, and
SE $\frac{1}{4}$ NW $\frac{1}{4}$.

The areas described aggregate 160 acres.

The lands are within Idaho Grazing District No. 3. This order shall therefore become effective immediately as to the administration of grazing on the lands by the Bureau of Land Management, but shall not otherwise become effective to change the status of such lands until 10:00 a. m. on February 2, 1948. At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from February 2, 1948, to May 3, 1948, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. Sup.,

279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Application by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from January 14, 1948, to February 2, 1948, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on February 2, 1948, shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on May 4, 1948, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from April 15, 1948, to May 4, 1948, inclusive, and all such applications, together with those presented at 10:00 a. m. on May 4, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office at Blackfoot, Idaho, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the District Land Office at Blackfoot, Idaho.

The lands are located in a narrow valley bottom. The topography is rolling. The soil varies in texture from loam to gravel with gravelly subsoil. The predominating cover is sagebrush with willows at the lower elevations.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior.

DECEMBER 1, 1947.

[F. R. Doc. 47-10809; Filed, Dec. 9, 1947;
8:49 a. m.]

[Public Land Order 429]

WASHINGTON

REVOKING PUBLIC LAND ORDER 194 OF NOVEMBER 24, 1943 WITHDRAWING LANDS FOR THE USE OF THE WAR DEPARTMENT AS AN ANTI-AIRCRAFT FIRING RANGE

By virtue of the authority vested in the President and pursuant to Executive Order No. 9337 of April 24, 1943 (8 F. R. 5516), it is ordered as follows:

Public Land Order No. 194 of November 24, 1943 (43 CFR, 1943 Supp., Appendix) withdrawing the public land in the hereinafter described areas for use of the War Department as an anti-aircraft firing range is hereby revoked.

The jurisdiction over and use of such lands granted to the War Department by Public Land Order No. 194 shall cease upon the date of this order. Thereupon the jurisdiction over and administration of such lands shall be vested in the Department of the Interior and any other department or agency of the Federal Government according to their respective interests then of record.

This order shall not otherwise become effective to change the status of such lands until 10:00 a. m. on February 2, 1948. At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from February 2, 1948, to May 3, 1948, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. Sup., 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from January 14, 1948, to February 2, 1948, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on February 2, 1948, shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on May 4, 1948, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from April 15, 1948, to May 4.

1948, inclusive, and all such applications, together with those presented at 10:00 a. m. on May 4, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office, Spokane, Washington, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the Acting Manager, District Land Office, Spokane, Washington.

The public lands affected by this order are within the following-described areas:

WILLAMETTE MERIDIAN

- T. 15 N., R. 20 E.,
 Sec. 1;
 Sec. 2, E $\frac{1}{2}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, E $\frac{1}{2}$ SW $\frac{1}{4}$;
 Sec. 10, SE $\frac{1}{4}$ SE $\frac{1}{4}$;
 Secs. 11 to 14, inclusive;
 Sec. 15, E $\frac{1}{2}$ NE $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$;
 Secs. 22 to 28, inclusive;
 Secs. 33 to 36, inclusive.
 T. 16 N., R. 20 E.,
 Sec. 13, E $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 24, E $\frac{1}{2}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$;
 Sec. 25, E $\frac{1}{2}$, E $\frac{1}{2}$ W $\frac{1}{2}$, SW $\frac{1}{4}$ NW $\frac{1}{4}$, W $\frac{1}{2}$ SW $\frac{1}{4}$;
 Sec. 35, E $\frac{1}{2}$;
 Sec. 36.
 T. 15 N., R. 21 E.,
 Sec. 1, lot 4, S $\frac{1}{2}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$;
 Secs. 2 to 11, inclusive;
 Sec. 12, NW $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NE $\frac{1}{4}$, W $\frac{1}{2}$, SE $\frac{1}{4}$;
 Secs. 13 to 36, inclusive.
 T. 16 N., R. 21 E.,
 Sec. 17, S $\frac{1}{2}$;
 Secs. 18, 19 and 20;
 Sec. 21, SW $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$, SE $\frac{1}{4}$;
 Sec. 22, SW $\frac{1}{4}$ SW $\frac{1}{4}$;
 Sec. 26, SW $\frac{1}{4}$;
 Sec. 27, NW $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NE $\frac{1}{4}$, W $\frac{1}{2}$, SE $\frac{1}{4}$;
 Secs. 28 to 34, inclusive;
 Sec. 35, SW $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$, SE $\frac{1}{4}$;
 Sec. 36, SW $\frac{1}{4}$ SW $\frac{1}{4}$.
 T. 15 N., R. 22 E.,
 Sec. 18, lots 1 to 4, inclusive, SE $\frac{1}{4}$ SW $\frac{1}{4}$;
 Sec. 19, W $\frac{1}{2}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$;
 Sec. 30, W $\frac{1}{2}$, W $\frac{1}{2}$ E $\frac{1}{2}$;
 Sec. 31, W $\frac{1}{2}$, W $\frac{1}{2}$ E $\frac{1}{2}$.

The areas described aggregate 45,726.51 acres of land.

The lands have topography ranging from rolling to rough with a generally rocky soil. The chief vegetative types are sagebrush and bunch grass.

C. GIRARD DAVIDSON,
 Assistant Secretary of the Interior.

DECEMBER 1, 1947.

[F. R. Doc. 47-10810; Filed, Dec. 9, 1947;
 8:50 a. m.]

TITLE 47—TELECOMMUNICATION

Chapter I—Federal Communications Commission

PART 1—ORGANIZATION, PRACTICE AND PROCEDURE

NOTICE OF VIOLATIONS

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 28th day of November 1947:

The Commission having under consideration a proposal to modify present requirements of § 1.401, *Notice of violations* (11 F. R. 177A-418), to the extent that licensees be required to send written answers direct to the office of the Commission originating the official notice only; and

It appearing that the adoption of said proposal will be in the public interest; and

It further appearing, that such change in the Commission's rules is procedural and that Notice of Proposed Rule Making required by section 4 of the Administrative Procedure Act is not required;

It is ordered, That, effective immediately, the second sentence of § 1.401, *Notice of violations*, of the Commission's rules and regulations, be, and it is hereby, amended to read as follows: "Within 3 days from receipt of such notice, or such other period as may be specified, the licensee shall send a written answer direct to the office of the Commission originating the official notice."

FEDERAL COMMUNICATIONS COMMISSION,

[SEAL] T. J. SLOWIE,
 Secretary.

[F. R. Doc. 47-10849; Filed, Dec. 9, 1947;
 8:56 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

Subchapter C—Carriers by Water

PART 323—UNIFORM SYSTEM OF ACCOUNTS FOR MARITIME CARRIERS

At a session of the Interstate Commerce Commission, Division 1, held at its office in Washington, D. C., on the 20th day of November A. D. 1947.

The matter of a uniform system of accounts for maritime carriers being under consideration pursuant to the provisions of section 20 of part I and section 313 of part III of the Interstate Commerce Act, as amended; and,

It appearing, that the "Uniform System of Accounts for Carriers by Water, First Revised Issue," which prescribed accounting regulations for those maritime carriers subject to the act, was canceled by order dated November 7, 1946; and,

It further appearing, that on October 3, 1947, notice was submitted to the Division of the Federal Register, and published 12 F. R. 7013, that accounting regulations for all maritime carriers subject to the act were being formulated by

the Commission, and all data, information, and material filed in accordance with that notice or submitted by maritime carriers in that connection having received full consideration in the formulation of the "Uniform System of Accounts for Maritime Carriers," which is attached hereto and made a part hereof:

Sec.

- 323.00 Order of the Commission.
 323.01 Abstract from law; authority for uniform system of accounts.
 323.02 Classification of carriers.

GENERAL INSTRUCTIONS

- 323.0-1 Definitions.
 323.0-2 Records.
 323.0-3 Unaudited items.
 323.0-4 Delayed items.
 323.0-5 Interpretations of item lists.
 323.0-6 Submission of questions.
 323.0-7 Terminated voyages.
 323.0-8 Depreciation accounting.

GENERAL BALANCE SHEET INSTRUCTIONS

- 323.0-11 Purpose of balance-sheet accounts.
 323.0-12 Current assets.
 323.0-13 Book cost of securities owned.
 323.0-14 Company securities reacquired.
 323.0-15 Income from sinking and other special funds.
 323.0-16 Discount, expense, and premium on capital stock.
 323.0-17 Discount, premium, and expense on long-term debt.
 323.0-18 Conversion of securities.
 323.0-19 Contingent assets and liabilities.
 323.0-20 Reorganizations.

BALANCE-SHEET ACCOUNTS

CURRENT ASSETS

- 323.100 Cash.
 323.103 Imprest funds.
 323.105 Special cash deposits.
 323.110 Marketable securities.
 323.115 Notes receivable.
 323.116 Affiliated companies; notes and accounts receivable.
 323.118 Subscriptions to capital stock.
 323.120 Accounts receivable; traffic.
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- 323.144 Capital reserve fund.
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- 323.155 Securities of affiliated companies.
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- 323.165 Floating equipment; vessels.
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 323.170 Reserve for depreciation; property and equipment.
 323.171 Amortization reserve; defense projects.
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323.177	Nonshipping property and equipment.	323.457	Fuel.
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323.628	Interest on funded debt.
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323.630	Amortization of discount on long-term debt.
323.631	Miscellaneous amortization charges.
323.632	Income taxes.
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323.634	Delayed income debits.

SURPLUS INSTRUCTIONS

323.0-56	Purpose of unearned surplus account.
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EARNED SURPLUS; UNAPPROPRIATED

CREDIT ACCOUNTS

323.781	Net income balance.
323.782	Credits from property and equipment retired.
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DEBIT ACCOUNTS

323.784	Recapture profits; United States Maritime Commission.
323.786	Miscellaneous debits.
323.787	Miscellaneous reservations of earned surplus.
323.788	Dividend appropriations of earned surplus.

AUTHORITY: §§ 323.00 to 323.788, inclusive, issued under 34 Stat. 594, 54 Stat. 918 and 945, 49 U. S. C. 20 (3) and 913 (c).

SPECIAL NOTE: In the regulations issued as Part 323 of this chapter the numbers assigned to sections thereof include, as whole numbers following the decimal point, the numbers of the prescribed accounts. Where references throughout the regulations are to an account, as such, only the account number portion of the section reference is used: For example: Account 100, "Cash," may be mentioned in the instructions or in the text of another account, and will be found as § 323.100 under balance-sheet accounts. Sections devoted to instructions, as distinguished from the texts of the prescribed accounts, are designated § 323.0 with the prescribed instruction numbers appearing as subnumbers following a dash.

§ 323.00 *Order of the Commission.* It is ordered, that:

(a) *Regulations prescribed.* All carriers by water subject to the provisions of the Interstate Commerce Act, as amended, which also operate vessels in foreign service, and every lessor thereof, and every receiver, trustee, executor, administrator, or assignee of any such carrier or lessor, shall comply with the said "Uniform System of Accounts for Maritime Carriers."

(b) *Effective date.* This order shall become effective January 1, 1948.

(c) *Notice.* A copy of this order shall be served on every carrier subject to the said system of accounts and every lessor thereof, and on every receiver, trustee, executor, administrator, or assignee of any such carrier or lessor, and notice of this order shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with

the Director of the Division of the Federal Register.

§ 323.01 *Abstract from law; authority for uniform system of accounts.* This "Uniform System of Accounts for Maritime Carriers" is prescribed under parts I and III of the Interstate Commerce Act, of which section 313 (c) of part III reads as follows:

The Commission may, in its discretion, for the purpose of enabling it the better to carry out the purposes of this part, prescribe a uniform system of accounts applicable to any class of water carriers, and a period of time, within which such class shall have such uniform system of accounts, and the manner in which such accounts shall be kept.

NOTE: For comparable provisions, under part I, see section 20 (3).

§ 323.02 *Classification of carriers.* For the purpose of this system of accounts, maritime carriers are divided into two classes as follows:

Class A. Companies having average annual operating revenues exceeding \$500,000.

Class B. Companies having average annual operating revenues exceeding \$100,000 but not more than \$500,000.

Class A companies shall keep all of the accounts of this system of accounts which are applicable to their affairs.

Class B companies shall keep all of the accounts of this system of accounts which are applicable to their affairs, except that their accounts for operating revenues and operating expenses may be kept under the accounts of the condensed classification provided herein.

No uniform system of accounts has been prescribed for companies having average annual operating revenues of \$100,000 or less.

NOTE: Maritime carriers subject to these regulations shall adopt the class of operating accounts indicated by the average of their annual operating revenues for 3 years immediately preceding the effective date of this uniform system of accounts. If subsequently at the close of any calendar year the average of such annual revenues for the 3 latest years is more or less than the amount applicable to the class in which the carrier has been accounting, the appropriate class of operating accounts based on such average shall be adopted. New companies shall estimate the amount of their annual operating revenues and adopt the class of operating accounts appropriate for the amount of such estimated revenues.

GENERAL INSTRUCTIONS

§ 323.0-1 *Definitions.* When used in this system of accounts:

"Actually issued" as applied to securities issued or assumed by the carrier means those which have been sold to bona fide purchasers for a valuable consideration (including those issued in exchange for other securities or other property) under the condition that the purchaser secured them free from all control by the issuing carrier; also securities issued as dividends on stock.

"Actually outstanding" as applied to securities issued or assumed by the carrier means those which have been "actually issued" and are neither retired nor held by the carrier.

"Additions" means structures, facilities, or equipment added to those in service and not replacing property or equipment previously in service.

"Affiliated companies" means companies or persons that directly or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the accounting carrier.

NOTE: Where reference is made to control (in referring to a relationship between any person or persons and another person or persons), such reference shall be construed to include actual as well as legal control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders, a voting trust or trusts, a holding or investment company or companies, or through or by any other direct or indirect means; and to include the power to exercise control.

"Book cost" means the amount at which assets are recorded in the accounts of the carrier without deduction of any related reserves. If the book cost of property retired cannot be definitely determined from the carrier's records, it shall be estimated.

"Contingent assets" means a possible source of value to the carrier dependent upon the fulfillment of conditions regarded as uncertain.

"Contingent liability" means items which may, under certain conditions, become obligations of the carrier, but which are neither direct nor assumed liabilities at the date of the balance sheet.

"Cost" means the amount of money actually paid for property or services, or the cash value at the time of the transaction of any consideration other than money.

"Cost of removal" means the cost of demolishing, dismantling or otherwise disposing of transportation property and recovering the salvage.

"Current assets" means cash, as well as those assets that are readily convertible into cash or are held for current operation, and other amounts accruing to the carrier and subject to settlement within one year from date of balance sheet.

"Current liabilities" means those obligations the amounts of which are definitely determined or can be closely estimated and which are either matured at the date of the balance sheet or become due upon demand or within one year from date of issuance or assumption.

"Date of retirement," as applied to transportation property, means the date at which such property is permanently withdrawn from service.

"Debt expense" means all expense in connection with the issuance and sale of evidences of long-term debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds, certificates of indebtedness and other evidences of debt; fees paid trustees; specific cost of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen for marketing evidences of debt; fees and expenses of listing on exchanges; and other like costs.

"Delayed items" means items relating to transactions which occurred before the current calendar year; also adjustments of errors in the income, operating

revenue, and operating expense accounts of prior years.

"Depreciation" means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of physical property in the course of service from causes against which the carrier is not protected by insurance, which are known to be in current operation, and whose effect can be forecast with a reasonable approach to accuracy.

NOTE A: "Unit plan" means the plan under which depreciation charges are computed and the records maintained so that the total amount of depreciation accruals applicable to each unit can be determined.

"Discount," as applied to securities issued or assumed by the carrier, means the excess of the par or face value of the securities, plus interest or dividends accrued to the date of the sale, over the cash value of the consideration received from the sale.

"Fixed improvements" means buildings, wharves, docks, and other structures attached to the land, including appurtenances, machinery, and fixtures.

"Minor items" means the associated parts or elements of which units of property are composed.

"Nominally issued," as applied to securities issued or assumed by the carrier, means those which have been signed, certified, or otherwise executed and placed with the proper officer for sale or pledge or otherwise placed in some special fund of the carrier, but which have not been sold.

"Nominally outstanding," as applied to securities issued or assumed by the carrier, means those which have been actually issued and required by or for the carrier under circumstances requiring that they be held alive and not retired.

"Nonaffiliated companies" means all companies other than those defined as affiliated companies.

"Nonshipping property" means property neither used in nor held for transportation service.

"Premiums," as applied to securities issued or assumed by the carrier, means the excess of the cash value of the consideration received at their sale over the sum of their par or face value plus interest or dividends accrued to the date of sale.

"Property retired" means physical property which has been permanently withdrawn from transportation service.

"Replacement" means the acquisition or construction of physical property in substitution of property which has been retired.

"Salvage value" means the amount received for property retired, less any expenses incurred in connection with its sale or preparing it for sale; or, if retained, the amount at which the material recovered is chargeable to material and supplies.

"Service life" means the period between the date when transportation property is placed in service and the date of its retirement.

"Service value" means the book cost of property retired plus the cost of dismantling, removal, and recovering the salvage, less the value of the salvage.

"Straight-line method," as applied to depreciation accounting, means the plan under which the service value of depreciable property is charged to depreciation expenses and credited to the depreciation reserve through equal periodic charges as nearly as may be estimated during its service life.

"Transportation property" means property which is used by the carrier in the conduct of its shipping operations.

"Unit of property" means any item of physical property included in the "list of accounting units" in § 323.0-8.

§ 323.0-2 *Records.* The carrier's records shall be kept with sufficient particularity to show fully the facts pertaining to all entries in its accounts.

Where the general book entries do not contain complete information, they shall be supported by other detailed records, cross-referenced for ready identification.

All records shall be filed in such manner as to be readily accessible for examination by representatives of the Commission.

The Commission's order specifying the records which may be destroyed and prescribing the length of time records shall be preserved is contained in its "Regulations to Govern the Destruction of Records of Carriers by Water."

All accounts kept shall conform in number and title to those prescribed herein, except that the titles of subsidiary accounts may refer by number or title only to the accounts of which they are subdivisions.

Any account included in this system may be subdivided if such additional accounts or subaccounts do not impair the integrity of the accounts or records prescribed herein.

When subsidiary accounts are kept, it is not required that the main accounts of which they are subdivisions shall also be kept by the carrier.

All maritime carriers or lessors subject to the provisions of the Interstate Commerce Act, or any receiver or operating trustee of such carrier or lessor during the 12 months from the time this system of accounts becomes effective, in addition to the accounts prescribed herein, may keep and maintain as side records such groupings of the primary accounts prescribed, or such portions of their present accounts as may be desirable to maintain a basis of comparison with previous years.

Clearing accounts may be kept when necessary or useful in making the proper distribution of items to the appropriate primary accounts.

As of the effective date of this system of accounts, the accounts prescribed herein shall be opened by appropriately transferring the balances carried in the accounts previously maintained. The carrier is authorized to make such subdivisions, reclassifications, or consolidations of previous balances as may be necessary to meet the requirements of this system of accounts.

The accounts for each month shall be recorded currently so that all transactions applicable to each month, as nearly as may be ascertained, shall be entered in the books of the carrier. Each carrier and lessor shall close its books as of the end of the calendar year.

§ 323.0-3 *Unaudited items.* When it is known that a transaction has occurred which affects operating revenues, operating expenses, or income, but the amount involved and its effect upon the accounts cannot be determined with absolute accuracy, the amount thereof shall be estimated and included in the appropriate operating or income and balance-sheet accounts. Any such estimate shall be revised whenever and at the time a substantial change is indicated and shall be finally adjusted as soon as the exact amount is determined. The carrier is not required to anticipate items which would not appreciably affect the operating or income accounts.

Any change in practice of accounting for accruals or any unusual accruals involving substantial amounts shall be reported promptly to the Commission. Accruals shall not be recorded for purely speculative items, but shall be limited to reasonable estimates on reliable information of transactions that will be consummated.

§ 323.0-4 *Delayed items.* Delayed items and adjustments, except adjustments of the depreciation reserve, arising during the current year which are applicable to prior accounting periods, shall be included in the same account which would have been debited or credited if the item had been recorded or adjusted in the period to which it pertained. When the net amount of the delayed items is relatively so large that its inclusion in the appropriate accounts of the current year would seriously distort revenues, expenses, or income of the year, the amounts may be included in the accounts in income provided for delayed income debits or credits.

§ 323.0-5 *Interpretations of item lists.* Lists of items appearing in the texts of the several accounts are given for the purpose of indicating the application of the prescribed accounting rules. The lists are not complete, but merely representative. On the other hand, the appearance of an item in a list does not warrant the inclusion of such item in the account concerned unless the text of the account also indicates inclusion, as the same item frequently appears in more than one list. The proper entry in each instance shall be determined by the texts of the accounts.

§ 323.0-6 *Submission of questions.* To promote and maintain uniformity of accounting, carriers shall submit all questions of doubtful interpretation of the accounting regulations to the Commission for consideration and decision.

§ 323.0-7 *Terminated voyages.* The carrier shall keep its records in such manner that it can report with respect to operating revenue, operating expense, and other accounts affected, the revenues accruing and the expenses incurred for each terminated voyage of its vessels operated in line service, except that for vessels where the voyages are for short periods the accounts may be kept by the month for each vessel.

The revenues and expenses for uncompleted voyages or periods, included in unterminated voyage accounts, shall be recorded in such detail that the oper-

ating revenue, operating expense, or other accounts affected may be transferred from the untermiated voyage accounts to the appropriate revenue, expense, and other accounts involved.

§ 323.0-8 *Depreciation accounting.* If the carrier is not subject to the provisions of section 607 (b) or 607 (c) of the Merchant Marine Act of 1936, it shall file with the Commission component annual percentage rates estimated to be applicable to the book cost of each unit or class of similar units of depreciable property owned or operated by it. These percentage rates shall be based upon the estimated service values and service lives developed by a study of the carrier's history and experience and such engineering and other information as may be available with respect to future conditions.

A separate component annual percentage rate for each unit or class of similar units of depreciable property shall be used in computing depreciation charges. Such component rates shall be those which are from time to time prescribed by the Commission, except that where rates for any class of property have not been prescribed, the carrier's estimate of such rates computed in accordance herewith shall be used.

All depreciation charges to operating expenses and concurrent credits to the depreciation reserve shall be computed in accordance with the unit plan of accounting for depreciation. Depreciation charges shall be recorded monthly and shall be such that the loss in service value may be distributed under the straight-line method during the estimated service life of depreciable property. In computing monthly charges, the annual percentage rates shall be applied to the book cost of the units of depreciable property as of the first of each month and the result divided by twelve.

The classes of depreciable property are as follows:

- Account 165. Floating equipment—Vessels.
- Account 166. Other floating equipment.
- Account 167. Buildings and other structures.
- Account 168. Office, terminal, and other equipment.
- Account 169. Highway vehicles.

In the event the annual percentage rates prescribed by the Commission in the judgment of the carrier are no longer applicable, it shall file revised rates which in its judgment should be established. Where property is acquired for which rates have not been prescribed, the carrier shall compile and submit appropriate estimates developed in accordance herewith.

At the time of retirement of depreciable property from service, the entire amount of depreciation accrued and included in the depreciation reserve with respect to the unit or units retired shall be charged thereto and any difference between the total amount of accruals charged to the depreciation reserve applicable to the unit retired and the service value of such unit, less any insurance recovered, shall be included in account 498, "Depreciation adjustment."

If as a result of unforeseen retirements or excessive accruals, the net balance in

the reserve becomes inadequate or excessive, the carrier may, with the approval of the Commission, adjust the reserve by charges to account 786, "Miscellaneous debits," or credits to account 783, "Miscellaneous credits," as may be appropriate.

In case the amount received for a unit of depreciable property sold or the amount of insurance recovered exceeds the book cost of the unit retired, such excess shall be credited to account 782, "Credits from property and equipment retired."

The carrier shall keep such records of property retirements as will reflect the service life of property retired or will permit the determination of service-life indications by mortality, turn-over, or other appropriate methods; also such records as will reflect the percentage of value of the salvage recovered from depreciable property retired. The carrier shall be prepared to compute and submit revised percentage rates when the rates prescribed are deemed inapplicable.

LIST OF ACCOUNTING UNITS OF PHYSICAL PROPERTY ESTABLISHED FOR RETIREMENT PURPOSES

The following list of units of property and equipment is established for the purpose of designating the units of physical property in each depreciable account, the book cost of which, if not less than \$500, shall be credited to the appropriate property account at time of retirement. The replacement of items of property costing less than \$500 shall be charged to operating expenses and no adjustment of the property account is required. Upon application to the Commission a minimum lower than \$500 may be authorized.

The book cost of all property retired and not replaced shall be credited to the appropriate property accounts.

ACCOUNT 165. FLOATING EQUIPMENT—VESSELS

A barge, canal boat, ferry boat, lighter, motor ship, motor launch, power boat, power ship, sailing vessel, steamboat, steamship, tug boat, or other complete unit of floating equipment.

- A complete hull without propulsion power.
- A complete propulsion engine, boiler, motor, or generator.

ACCOUNT 166. OTHER FLOATING EQUIPMENT

A barge, car, or other float, ferry boat, lighter, motor launch, transfer boat, tug boat, or other complete unit of floating equipment with or without propulsion power.

- A complete propulsion engine, boiler, motor, or generator.
- A complete derrick, dredge, or pile driver.

ACCOUNT 167. BUILDING AND OTHER STRUCTURES

A complete building.
A complete platform not an integral part of a building. Complete paving at a terminal.

A complete fence.
A complete heating, lighting, ventilating, water-supply air-conditioning, plumbing, or drainage system.

A complete elevator system.
A motor, generator, steam engine, pump, air washer, machine tool, or similar item of equipment.

- A fuel station.
- A refrigerator plant.
- A section of track.
- A complete toilet-room equipment.
- A complete slip.
- A complete wharf.
- A ferry bridge.
- A float bridge.
- A complete unit of machinery for transferring and handling freight.

ACCOUNT 168. OFFICE, TERMINAL, AND OTHER EQUIPMENT

Any article of furniture, office appliance, engineering instrument or other complete unit of equipment costing \$500 or more.

ACCOUNT 169. HIGHWAY VEHICLES

- A complete vehicle.
- A motor.
- A trailer.
- A semitrailer.

GENERAL BALANCE SHEET INSTRUCTIONS

§ 323.0-11 *Purpose of balance-sheet accounts.* The balance-sheet accounts are intended to disclose the financial condition of the carrier as of a given date by showing the assets, liabilities, capital stock, and surplus (or deficit) of the carrier.

§ 323.0-12 *Current assets.* In the group designated as current assets shall be included cash, those assets which are readily convertible into cash or held for current use in operation, current claims against others, and amounts accruing to the carrier which are subject to current settlement.

§ 323.0-13 *Book cost of securities owned.* Securities of others acquired by the carrier shall be included in the accounts at cost at the time of acquisition, excluding amounts paid for accrued interest or dividends.

Securities shall be written down to a nominal value or written off if there is no reasonable prospect of substantial value. Fluctuations in the market need not be recorded, but permanent impairment in the value of securities shall be recognized in the accounts or a reserve may be provided against a decline in value by charges to account 786, "Miscellaneous debits."

§ 323.0-14 *Company securities reacquired.* Securities actually issued or assumed by the carrier and reacquired shall be either retired or if not retired, shall be carried in account 197, "Reacquired and nominally issued capital stock," or account 196, "Reacquired and nominally issued long-term debt," unless it is required that funded debt securities be held alive in sinking or other funds. Reacquired funded debt not retired shall be shown at its par or face value and reacquired capital stock not retired at the amount at which carried in the capital stock account.

§ 323.0-15 *Income from sinking and other special funds.* When interest or other income arising from funds is required by mortgage or other provisions to be held in the fund, the amounts shall be charged to the appropriate fund. Such additions to the funds shall be credited to account 605, "Income from sinking and other reserve funds," and concurrently charged to account 633, "Miscellaneous reservations of income," with credit to account 298, "Earned surplus—Appropriated."

§ 323.0-16 *Discount, expense, and premium on capital stock.* Separate ledger accounts shall be kept in which to record discount suffered, expense incurred, and premium realized at the sale of each class of capital stock issued or assumed by the carrier; also in which to record general levies or assessments

against stockholders for each class of capital stock against which levies or assessments are made.

The debit balances in these ledger accounts shall be included in account 293, "Discount and expense on capital stock," and the credit balances in account 292, "Premiums and assessments on capital stock."

Discount, commissions, and expense on capital stock may be amortized by charges to account 631, "Miscellaneous amortization," or it may be retained and carried in account 293, "Discount and expense on capital stock," until the particular stock to which it applies is reacquired. Premiums and assessments shall be carried in account 292, "Premiums and assessments on capital stock," until the particular stock to which it applies is reacquired.

When an issue of capital stock or any part thereof is reacquired, the amount at which it is carried in account 290, "Capital stock," shall be charged to account 197, "Reacquired and nominally issued capital stock," or to the appropriate fund account if required to be retained alive in a sinking or other fund and the difference between its cost and the amount at which it is carried in account 290, "Capital stock," combined with any recorded premiums and assessments or discount, commission, and expenses in respect to such reacquired stock, shall be included in account 296, "Paid-in surplus." *Provided, however,* That the excess of a debit over the amount of accumulated net gains applicable thereto included in paid-in surplus shall be charged to account 786, "Miscellaneous debits."

If reacquired stock is retired, it shall be charged to account 290, "Capital stock," and credited to the appropriate asset account in which recorded.

If reacquired capital stock is resold, the difference between the amount at which such stock is recorded in the accounts and the net sale price realized from its sale, shall be included in account 296, "Paid-in surplus," except that debits to that account shall be limited to the accumulated credits therein applicable to that particular class of stock, and any excess shall be charged to account 786, "Miscellaneous debits."

§ 323.0-17 Discount, premium, and expense on long-term debt. Separate ledger accounts shall be maintained in which to include discount suffered, premium realized, and expense incurred in connection with the sale or resale of each class and series of long-term debt issued or assumed by the carrier.

In stating the balance sheet, if the net of the ledger accounts for all classes of long-term debt outstanding is a debit balance, the amount shall be included in account 193, "Debt discount and expense," and if a credit balance in account 278, "Premium on funded debt."

Each month there shall be credited to the appropriate account a proportion (based on the ratio of the period to the remaining life of the respective securities) of the discount and expense on long-term debt. Amounts thus credited shall be charged to account 630, "Amortization of discount on long-term debt." Likewise, each month there shall be

charged to the appropriate ledger account a corresponding proportion of the premium on long-term debt, which shall be credited to account 606, "Release of premium on long-term debt."

Except as provided in the foregoing paragraph, the balance in each account shall be carried until the reacquirement of securities to which it relates, at which time the proportion (based on the ratio of the amount reacquired to the total amount outstanding) of the balance in the account for the particular class of long-term debt reacquired shall be included in account 783, "Miscellaneous credits," or account 786, "Miscellaneous debits," as may be appropriate.

§ 323.0-18 Conversion of securities. Journal entries which record the reacquirement of capital stock or funded debt securities by issuing in exchange the carrier's capital stock or funded debt shall be submitted to the Commission for approval before being recorded upon the carrier's books.

§ 323.0-19 Contingent assets and liabilities. Contingent assets and liabilities shall not be included in the accounts, but such records shall be kept as will enable the carrier to report all items of significant amount.

§ 323.0-20 Reorganizations. Where a carrier involved in receivership or bankruptcy is so reorganized as to preserve in whole or in part the interest of its owners and creditors, whether through the owning corporation, or a successor corporation, or is a company resulting from reorganization of a carrier in any other manner, and such carrier or company emerges from such reorganization as the owner of investments, it shall at the time of recording such investment on its books include in account 176, "Acquisition adjustment," the net difference between the totals of its asset and liability accounts as those accounts are properly adjusted under the reorganization plan.

The carrier shall apply to the Commission for permission to use that account, so far as it is adequate, for adjustment of differences between amounts originally recorded with respect to such investments and the values as finally determined; and earned surplus shall be affected only by losses and gains clearly attributable to operations subsequent to date of reorganization.

BALANCE-SHEET ACCOUNTS

CURRENT ASSETS

§ 323.100 Cash. This account shall include the amount of current funds available for use on demand in the hands of financial officers and agents or deposited in banks or trust companies including cash in transit for which agents or others have received credit.

If the withdrawal of any portion of the cash recorded in this account is restricted for any purpose except the usual time limit for savings accounts, the balance sheet must carry an appropriate notation to that effect.

§ 323.103 Imprest funds. This account shall include cash funds maintained at fixed amounts to be used in making change or in the nature of re-

volving funds for minor disbursements requiring immediate payment, the funds being regularly reimbursed from the general cash.

It shall not include advances to agents, employees, or others.

§ 323.105 Special cash deposits. This account shall include the amounts of cash on special deposit (other than in special funds or deposits as elsewhere provided) for the payment of dividends, interest, and other debts of a current nature, when such payments are due one year or less from date of deposit; also amounts of cash deposited to insure the performance of contracts to be performed within one year from date of deposit; and other cash deposits of a special nature not provided for elsewhere.

This account shall also include cash realized from the sale of the carrier's securities and deposited with trustees to be held until disbursed for the purpose for which the securities were sold: *Provided,* That cash held for such purposes, including cash held for redemption of securities, shall be included in the appropriate special fund unless the liability for the disbursement is included under current liabilities.

Cash on deposit in special bank accounts where the funds are available for current requirements shall be included in account 100, "Cash."

§ 323.110 Marketable securities. This account shall include the cost of government and other readily marketable securities acquired for the purpose of investing cash, such as demand and time loans, certificates of deposit, bankers' acceptances, United States Treasury bills, and other marketable securities readily convertible into cash.

Securities issued or assumed by the carrier shall not be included in this account.

Investment in securities of other companies shall be included in the appropriate investment account unless such securities were purchased for sale and have been held less than one year.

§ 323.115 Notes receivable. This account shall include the book cost not includible elsewhere of all collectible obligations in the form of notes receivable, or other similar evidences (except interest coupons) of money receivable on demand or within one year from date of issue. Notes receivable from affiliated companies subject to current settlement shall be included in account 116, "Affiliated companies—Notes and accounts receivable."

§ 323.116 Affiliated companies; notes and accounts receivable. This account shall include the amounts receivable from affiliated companies which are subject to current settlement, such as balances in open accounts for services rendered, materials furnished, traffic and interline accounts, rents for use of property, and similar items; also interest, dividends, loans, notes, and drafts for which affiliated companies are liable.

§ 323.118 Subscriptions to capital stock. This account shall include demand or short-term notes receivable representing subscriptions to capital stock. Concurrently, there shall be credited to

account 291, "Capital stock subscribed," the par value or the agreed purchase price of the stock subscribed. Appropriate entries shall be made with respect to discount or premium. Payments made by subscribers shall be credited to this account.

§ 323.120 *Accounts receivable; traffic.* This account shall include amounts due from shippers, consignees, connecting or interline carriers, and others (excluding affiliated companies) arising from and incident to the carriage of passengers, baggage, freight, express, and mail.

Amounts due from agents with whom arrangements are made to use revenue collections to pay voyage expenses shall be included in account 122, "Agents and branch houses."

§ 323.121 *Claims receivable.* This account shall include claims transferred from account 180, "Claims pending," including insurance claims which have been compiled and presented to underwriters for collection, and other adjusted claims collectible within one year.

§ 323.122 *Agents and branch houses.* This account shall include all current transactions with agents and branch houses of the carrier. This account shall be charged with cash advances to agents and branch houses, and with freight and other voyage revenue collectible by the agent or branch house in instances where arrangements are made with them to pay voyage expenses. Revenues collectible by agents who are required to remit in full shall be included in account 120, "Accounts receivable—Traffic." This account shall be credited with remittances by agents and branch houses, and with approved disbursements made for the account of the carrier.

§ 323.125 *United States Maritime Commission; accounts receivable.* This account shall include operating differential subsidy accruals, charter hire, and compensation under operating or charter agreements, and all other current receivables arising from transactions between the carrier and the United States Maritime Commission.

§ 323.128 *Accounts receivable; miscellaneous.* This account shall include amounts due in current accounts from others (except affiliated companies) for material and supplies, services rendered, transportation and other charges, use of property, public authorities, and collectible judgments.

This account shall not include net balances representing traffic and interline accounts nor net balances due from agents with whom arrangements are made to use revenue collections to pay voyage expenses.

Amounts advanced to masters, pursers, and agents as working funds shall be included in account 192, "Working advances."

§ 323.129 *Accrued accounts receivable.* This account shall include the amount of interest receivable to the date of the balance sheet on interest-bearing obligations, the amount of dividends receivable on stocks, the amount of rents receivable, and all other unaudited cur-

rent items receivable accrued to the date of the balance sheet.

No amounts representing interest, dividends, or rents receivable shall be included in this account unless collection thereof is reasonably assured by past experience, anticipated provisions, or otherwise.

No dividends or other returns on securities issued or assumed by the carrier shall be included in this account.

Interest, dividends, and rents receivable from affiliated companies shall be included in account 116, "Affiliated companies—Notes and accounts receivable."

§ 323.130 *Reserve for doubtful accounts.* This account shall be credited with current estimates of uncollectible accounts receivable. It shall be charged with amounts determined to be uncollectible and later collected shall be credited to this account. The estimates shall be adjusted at the end of the year to conform to the carrier's experience, as determined by an analysis of all current receivables.

§ 323.135 *Inventories; material and supplies.* This account shall include the cost, less cash and other discounts, of all unissued and unapplied material and supplies, articles in process of manufacture by the carrier, fuel, tools, stationery, commissary, vessel, terminal, and other supplies, but excluding fuel, stores, and supplies on board vessels, and spare parts includible in account 181, "Spare parts."

The costs chargeable to this account are the actual cash costs of the material and supplies at point of free delivery, plus custom duties, excise and other taxes, insurance, inspection, special tests, loading and unloading, and transportation charges paid for transporting the material from the free point of delivery to the carrier's line.

Amounts paid for containers, which are refundable if containers are returned, shall be charged to this account until refund is collected. It is not intended that amounts paid for small containers, such as bottles and other small containers, shall be included in this account, but such containers shall be charged as a part of the cost of the material.

Material recovered in connection with maintenance work or the demolishing of fixed improvements or equipment shall be charged to this account on basis of its value as recovered. When scrap material is sold at a higher or lower price than that at which it was included in this account, the difference shall be adjusted so far as practicable, through the accounts which were credited when the material was recovered or taken into account.

Interest paid on material bills shall be charged to account 629, "Interest on unfunded debt."

An annual inventory of material and supplies shall be taken and the necessary adjustments made to bring this account into harmony with actual inventory balance. In effecting such adjustments, determined differences for important classes of material shall be equitably assigned among the accounts to which such classes are ordinarily chargeable. Other differences shall be equitably apportioned among the primary accounts.

No charge shall be made to this account for the cost of transporting material and supplies when performed by the carrier.

§ 323.138 *Other current assets.* This account shall include the amount of assets of a current nature not includible in any of the foregoing current asset accounts.

SPECIAL FUNDS

§ 323.144 *Capital reserve fund.* This account shall be charged with cash and the cost of securities deposited in such fund, and shall be credited with withdrawals therefrom, in accordance with provisions of section 607 (b) of the Merchant Marine Act, 1936, as amended, and under such rules and regulations as the United States Maritime Commission may require. It shall also include accretions on investments in such fund when retainable therein.

Reacquired securities issued or assumed by the carrier and held alive in such fund shall be considered nominally outstanding.

§ 323.145 *Construction reserve fund.* This account shall be charged with cash and the cost of securities deposited in such fund, and shall be credited with withdrawals therefrom, in accordance with the provisions of section 511 of the Merchant Marine Act, 1936, as amended, and section 112 (b) of the Internal Revenue Code, and other Internal Revenue Acts. It shall also include accretions on investments in such fund when retainable therein.

Reacquired securities issued or assumed by the carrier and held alive in such fund shall be considered nominally outstanding.

§ 323.146 *Special reserve fund.* This account shall be charged with cash and the cost of securities deposited in such fund, and shall be credited with withdrawals therefrom, in accordance with section 607 (c) of the Merchant Marine Act, 1936, as amended, and under such rules and regulations as the United States Maritime Commission may issue.

Reacquired securities issued or assumed by the carrier and held alive in such fund shall be considered nominally outstanding.

§ 323.147 *Insurance funds.* This account shall include cash and the cost of securities on deposit or in the hands of trustees to guarantee the satisfaction for losses where the carrier is a self-insurer in whole or in part.

Reacquired securities issued or assumed by the carrier and held alive in such funds shall be considered nominally outstanding.

§ 323.148 *Debt retirement funds.* This account shall include cash and the cost of securities in the hands of trustees as a sinking fund to meet obligations maturing in the future or to carry out such operations as the retirement of preferred stock or the purchase of bonds.

Reacquired securities issued or assumed by the carrier and held alive in such funds shall be considered nominally outstanding.

§ 323.149 *Other special funds.* This account shall include cash and the cost

of securities in the hands of trustees or managers of employees' pension, savings, relief, hospital, and other funds, or any special fund for which no specific account is provided. It shall also include accretions on investments held in such funds, if retainable therein.

Reacquired securities issued or assumed by the carrier and held alive in such funds shall be considered nominally outstanding.

This account shall not include funds held by the accounting company solely as trustee and in which it has no beneficial interest.

§ 323.150 Special and guaranty deposits. This account shall include cash and the cost of securities deposited to guarantee the performance of conference and similar agreements; also deposits in lieu of mortgaged property sold, and other trust deposits, to be held until equivalent property is acquired or pending other disposition.

INVESTMENTS

§ 323.155 Securities of affiliated companies. This account shall include the cost of securities issued or assumed by affiliated companies other than securities held in special funds or deposits, including investment advances to affiliated companies.

Accounts with affiliated companies which are subject to current settlement shall be classed as current assets or current liabilities, as may be appropriate.

The value of securities borrowed by the accounting company and pledged shall not be included in this account.

§ 323.156 Other investments. This account shall include the cost of securities issued or assumed by nonaffiliated companies other than securities held in special funds or deposits, including investment advances to such companies and individuals and miscellaneous investments not provided for elsewhere.

Accounts with nonaffiliated companies which are subject to current settlement shall be classed as current assets or current liabilities, as may be appropriate.

The value of securities borrowed by the accounting company and pledged shall not be included in this account.

§ 323.157 Cash value of life insurance. This account shall include the cash surrender value of life insurance policies under which the carrier is the beneficiary, less the amount of any loans which have been obtained on such policies and not repaid.

§ 323.164 Reserve for revaluation of investments. This account shall be credited at the close of each accounting period with amounts necessary to reflect the decline in value of securities and other assets held as investments, where there appears to be a permanent impairment in their value, by contra charge to account 786, "Miscellaneous debits."

If reserve is maintained for specific securities, when such securities are disposed of, the reserve balance in this account applicable to such securities shall be charged hereto. If a general reserve is maintained for all securities, when se-

curities are disposed of, the reserve balance applicable to such securities, but not to exceed the credit balance herein, shall be charged hereto.

PROPERTY AND EQUIPMENT

§ 323.165 Floating equipment; vessels. This account shall include the cost of construction or acquisition, including additions and improvements, of vessels used in line service between terminals, and of appurtenances, furniture, and fixtures necessary to equip them for service, including inspection, trial runs, and tests.

EQUIPMENT

Barges.
Canal boats.
Ferry boats.
Launches.
Lighters.
Motor ships.

Power ships.
Sailing vessels.
Steamboats.
Steamships.
Tugs.

APPURTENANCES, FURNITURE, AND FIXTURES

Aerial attachments.
Anchors.
Ash discharging apparatus.
Awnings and fixtures.
Berths.
Boats, life.
Boilers.
Boiler foundations.
Boiler tubes.
Brick, fire.
Cables.
Covering, floor.
Crockery, china, and glassware.
Deck fittings and plates.
Dynamometers.
Electric equipment and fixtures.
Engines.
Engine foundations.
Fixtures, electric.
Floor covering.
Flooring.
Furniture.
Galley equipment.
Generators.
Glass, window.
Heating equipment.
Hoisting equipment.
Hose.
Hull plates.

Kitchen equipment.
Launches.
Life preservers.
Life rafts.
Life boats.
Lighting equipment.
Linens.
Machines.
Machine foundations.
Masts.
Musical instruments.
Pantry equipment.
Plumbing.
Propellers.
Pumps.
Refrigerator equipment.
Rigging.
Rotors.
Rudders.
Shafting.
Smoke stacks.
Steam distribution systems.
Steering equipment.
Tail shaft.
Tanks.
Telephone apparatus.
Tracks on floats.
Winches.
Windlasses.
Wireless apparatus.

§ 323.166 Other floating equipment. This account shall include the cost of construction or acquisition, including additions and improvements, of other floating equipment and of appurtenances, furniture, and fixtures necessary to equip them for service, including inspection, trial runs, and tests.

EQUIPMENT

Barges.
Car floats.
Ferry boats.
Floating cranes.
Floating derricks.
Floating dredges.
Lighters.

Motor launches.
Pile drivers.
Row boats.
Scows.
Transfer boats.
Tug boats.

§ 323.167 Buildings and other structures. This account shall include the cost of construction or acquisition, including additions and improvements, of buildings and other fixed improvements used in transportation service and of appurtenances, and fixtures (but excluding all movable furniture, machinery and equipment), including the cost of securing title and possession.

LIST OF STRUCTURES

Blacksmith shops.	Fuel stations.
Breakwaters.	Garages.
Buildings.	General office buildings.
Carpenter and paint shops.	Grain elevators.
Coaling trestles.	Greenhouses.
Docks, piers, and wharves.	Ice houses.
Foundries.	Lumber sheds.
Freight houses.	Machine shops.
	Platforms and sheds.

APPURTENANCES AND FIXTURES

Alarm systems.	Legal fees.
Architects' fees.	Lighting plants.
Bins.	Plumbing.
Bulkheads.	Pipe lines.
Cisterns.	Power plants.
Counters.	Pumping stations.
Cofferdams.	Railings.
Drainage systems.	Ramps.
Dredging.	Refrigeration.
Driveways.	Roofs.
Electric light plants.	Sewerage.
Elevator systems.	Shelving.
Fences.	Sidewalks.
Fire alarm systems.	Slips.
Fire houses.	Sprinkler systems.
Fire extinguisher systems.	Steam or water heating systems.
Foundations and walls.	Surveys.
Fuel tanks.	Vaults.
Heating plants.	Walks.
Hedges.	Waiting rooms.
Hose houses.	Washrooms.
Hydrants.	Water supply systems.

§ 323.168 Office, terminal, and other equipment. This account shall include the cost of movable equipment and furniture located in buildings, terminals, and other fixed improvements and used in transportation service.

SHOP EQUIPMENT

Acetylene machines.	Pipe-cutters.
Belting.	Planers.
Bench vises.	Polishing machines.
Belt cutters.	Portable grinders.
Boring bars and torches.	Power machines.
Chain blocks.	Presses.
Charging boards.	Punch and shears.
Compressed air apparatus.	Reamers.
Circular saws.	Riveters' hammers.
Die-stock ratchets.	Saws.
Drill presses.	Scales.
Electric drills.	Scaling hammers.
Emery grinders.	Sewing machine.
Grinding machine.	Shapers.
Hydraulic jacks.	Sledges.
Hand tools.	Spraying machines.
Lathes.	Stamping tools.
Magnetos.	Stencil machines.
Motors.	Swedges.
Paint burners.	Taper shanks.
Paint-spraying machines.	Torches.
	Vises.
	Welding equipment.

FURNITURE AND OFFICE EQUIPMENT

Adding machines.	Clocks.
Addressing machines.	Clothes trees.
Billing machines.	Comptometers.
Blackboards.	Coolers.
Blueprint machines.	Cupboards.
Bookkeeping machines.	Cuspidors.
Book cases.	Davenport.
Cabinets.	Desks.
Calculating machines.	Dictaphones.
Cameras.	Dishes.
Carpets.	Display racks.
Chairs.	Drafting instruments.
Check protectors.	Duplicating machines.
Cleaning equipment.	Electric cooking utensils.

Electric fans.	Photostatic equip-
Electric lamps.	ment.
Engineering instru-	Pictures.
ments.	Printing presses.
Filing cabinets.	Racks.
Fire extinguishers.	Rugs.
Floor covering.	Safes.
Freight - handling	Scales.
equipment.	Screens.
Guns.	Settees.
Hospital beds.	Stands.
Instrumental cabi-	Stepladders.
nets.	Sterilizers.
Lockers.	Stools.
Linoleum.	Stoves.
Mailing machines.	Tables.
Medical equipment.	Tableware.
Mimeographs.	Time clocks.
Mirrors.	Typewriters.
Motion picture	Vacuum cleaners.
equipment.	Water coolers.
Numbering ma-	Wardrobes.
chines.	X-ray machines.

WHARF EQUIPMENT

Canvas covers and	Hoists.
slings.	Ladders.
Cargo blocks, chutes,	Lawn mowers.
and hooks.	Life jacks.
Cargo rollers and	Motor equipment,
slings.	warehouse.
Coal buckets.	Paper slings.
Conveyors.	Platform scales and
Cranes.	trays.
Crowbars.	Pontoon.
Derricks.	Racks.
Dollies.	Rope and rope slings.
Drum hoisters.	Skids.
Escalators.	Stages.
Fire barrels, buckets,	Tackles.
and extinguishers.	Tarpaulins.
Fire hose.	Time clocks.
Freight - handling	Tools.
equipment.	Tractor and trailers,
Gangways.	warehouse.
Gas tanks.	Wharf fenders.
Hand trucks.	Wire falls.

GARAGE EQUIPMENT

Air compressors.	Pneumatic tools.
Arbor presses.	Pumps and portable
Battery charging	tanks.
outfits.	Storage bins and
Boring and reaming	shelving.
machines.	Storeroom equip-
Car washing ma-	ment.
chines.	Stoves.
Creepers.	Testing equipment.
Drill presses.	Tire changing equip-
Electric equipment	ment.
and tools.	Tire repair equip-
Forges.	ment.
Greasing racks.	Tool racks.
Grinders.	Vises.
Jacks.	Vulcanizing equip-
Lathes.	ment.
Lockers.	Weighing devices.
Machine tools.	Welding apparatus.
Oil reclaiming ma-	Wheel pullers.
chines.	Work benches.
Paint sprayers.	

§ 323.169 *Highway vehicles.* This account shall include the cost of motor and other highway equipment used in transportation service.

HIGHWAY VEHICLES

Automobiles.	Tractors.
Buses.	Trailers and semi-
Carts.	trailers.
Harness.	Trucks.
Horses and mules.	Wagons.
Lift vans.	

§ 323.170 *Reserve for depreciation; property and equipment.* This account shall be credited with amounts concurrently charged to operating expenses for depreciation of depreciable property used in transportation service. It shall also

include any amounts the Commission may authorize the carrier to credit to account 783, "Miscellaneous credits," or charge to account 786, "Miscellaneous debits," in respect to past accruals of depreciation.

This account shall be charged with the credit balance herein applicable to each unit retired at the time it is retired from service. Any difference between the book cost of the unit retired less net salvage and insurance recovered, and the amount charged hereto for each unit retired shall be included in account 498, "Depreciation adjustment."

If the proceeds from the sale or the insurance recovered exceeds the book cost of a unit retired, the excess shall be credited to account 782, "Credits from property and equipment retired."

§ 323.171 *Amortization reserve; defense projects.* This account shall be charged with the credit balance herein applicable to each unit of defense property or equipment retired at the time it is retired from service. Any difference between the service value of the unit retired, less insurance recovered, and the amount charged hereto shall be included in account 498, "Depreciation adjustment."

§ 323.172 *Land.* This account shall include the cost of land used or held for use in transportation service. The net proceeds from the sale of improvements purchased with land shall be credited to this account.

When the acquisition of land for transportation service involves the purchase of land not required for such purpose, the land shall be charged to this account and the estimated fair market value of that portion not required for such purpose shall be credited hereto and charged to account 177, "Nonshipping property and equipment."

When land together with buildings is acquired, each shall be separately appraised, and the cost shall be apportioned between the land and buildings on such appraisal. If the buildings are to be removed before the land is used, the cost of both shall be charged to this account and the net salvage from the buildings credited hereto.

"Held for use" referred to in the opening sentence implies the ability of the carrier to support by plans or policy its intention to make use of the land for transportation service within a reasonable period of time.

§ 323.173 *Public improvements.* This account shall include assessments by governmental authority to cover the cost of public improvements when located within defined areas of taxing districts. It shall also include public improvements constructed by the carrier under governmental requirements. The cost of maintaining public improvements shall be included in operating expense.

Any portion of the cost of public improvements included in a general levy for a regular taxing district shall be included in the tax account.

When assessments for public improvements are to be paid over a period of years, the full assessment shall be charged to this account at the time levied, and the amount of deferred payments

shall be credited to account 253, "Funded debt." The installments when due shall be charged thereto and interest, also penalties due to failure to pay on time, shall be charged to account 628, "Interest on funded debt."

Assessments on noncarrier property shall be charged to account 177, "Nonshipping property and equipment."

ITEMS

Curbing and grading	Paving streets.
streets.	Sewerage systems.
Drainage system.	Sidewalks.
Flood protection.	Street lighting.
Levees.	Waterworks.

§ 323.174 *Improvements on leased property.* This account shall include the cost of additions and improvements made to physical property leased from others and used by the carrier in transportation service.

Subsidiary accounts shall be kept corresponding to the primary property and equipment accounts.

§ 323.175 *Amortization reserve; leased property.* This account shall be credited with accruals of depreciation on additions and improvements to property leased from others, which are charged to operating expenses in order to distribute their service value in equal annual installments over their useful life in the carrier's service.

At the time of retirement or reversion to the lessor of units of property leased from others, this account shall be charged with the balance included herein applicable to the units retired from service. Any difference between the amounts at which such units were carried in account 174, "Improvements on leased property," less any salvage recovered, and the amount charged hereto shall be included in account 498, "Depreciation adjustment."

§ 323.176 *Acquisition adjustment.* This account shall include the difference between the assets acquired and the par or recorded value of the accounting company's capital stock, funded debt, and other liabilities as properly determined under the reorganization plan.

It shall also include the difference between the cost to the accounting company of water-line property acquired as an operating unit by purchase, merger, consolidation or otherwise than in a reorganization, and the amount distributed to the property and equipment accounts, less the amounts credited to the depreciation and amortization reserves with respect to such property.

This account shall also be credited with grants obtained from governmental agencies and with donations from individuals and others in connection with the construction or acquisition of transportation property at the amounts at which such property is charged to the property and equipment accounts.

§ 323.177 *Nonshipping property and equipment.* This account shall include the cost of land, buildings, structures, and equipment not used by the carrier in its transportation operations, such as mineral and timber land, manufacturing plants, power plants, land held in anticipation of future use, equipment, and other property that is entirely distinct

from property and equipment operated in connection with or incident to its shipping operations.

The fair value of abandoned transportation property not disposed of shall be transferred to this account at the time of its retirement.

§ 323.178 Reserve for depreciation; nonshipping property and equipment. This account shall be credited with amounts charged to income for depreciation on property recorded in account 177, "Nonshipping property and equipment."

At the time of retirement, this account shall be charged with the balance herein applicable to the property retired. Any difference between the service value of such property, less any insurance recovered, shall be included in account 623, "Expenses of nonshipping property and equipment."

§ 323.179 Construction work in progress. This account shall include the cost of transportation property in process of construction. When the construction is completed, the cost thereof shall be credited to this account and charged to the appropriate accounts according to the character of the property.

The cost of land for which there is a definite plan for use in transportation service shall be included in this account pending the completion of the facilities to be constructed thereon.

It is not required that this account shall include the cost of construction work which is placed in service as the work progresses.

DEFERRED ASSETS

§ 323.180 Claims pending. This account shall include claims in litigation and insurance claims in process of compilation or adjustment. After compilation or adjustment of claims is made, this account shall be cleared and the amounts receivable transferred to account 121, "Claims receivable."

Deductible average insurance losses (if policy provides deductibles) shall be transferred at the same time to account 281, "Reserve for insurance," provided the carrier accrues for deductibles; otherwise, the charge shall be made to the appropriate operating-expense account.

§ 323.181 Spare parts. This account shall include the cost, less cash and other discounts, of unapplied spare parts, such as propellers, tail shafts, crank shafts, pumps, rudders, hoisting engines, generators, and rotors, acquired as standby equipment. The costs chargeable to this account are the actual cash paid for the spare parts at point of free delivery, plus custom duties, insurance, inspection, special tests, loading, unloading, and transportation paid other carriers.

When any parts carried in this account are installed and placed in service, their cost shall be credited to this account and charged to the appropriate property and equipment account.

§ 323.182 Noncurrent notes and accounts receivable. This account shall include all noncurrent notes and accounts receivable due from directors, officers, and employees of the carriers and also from affiliated and nonaffiliated com-

panies, which by agreement, are to run for a period longer than one year. It shall also include advances to traffic associations and bureaus to be used as working capital. Current notes and accounts receivable shall be classified in the appropriate account under current assets.

§ 323.183 Other deferred assets. This account shall include the estimated value of salvage recoverable from property retired when the recovery of the salvage is deferred for any reason; items of a current character but of doubtful value; funds on deposit with closed banks, and all other deferred items not covered by other deferred asset accounts.

DEFERRED CHARGES AND PREPAID EXPENSES

§ 323.190 Unterminated voyage expense. This account shall include all voyage expenses while voyages are in progress or if voyages are of short duration, for designated periods, when such expenses are held in suspense until the voyage or period has terminated. If the appropriate operating-expense accounts are charged directly with such expenses, the voyage expenses may be recorded in the appropriate operating-expense accounts and at the end of each month the balance relating to voyages not terminated may be transferred to this account and the entry reversed in the succeeding month.

This account shall also include the cost of food, deck, engine, and steward department stores, fuel, and other supplies on board vessels at the beginning of voyages, when inventories are taken at the end of each voyage and charged to the succeeding voyage.

When inventories are not taken at the end of voyages of short duration, the value of stores and supplies issued to vessels shall be charged to the expenses of each accounting period, and no adjustment is required for stores and supplies consumed and on hand, except when an inventory is taken.

§ 323.191 Prepayments. This account shall include amounts representing prepayments of insurance premiums, interest, rent, taxes, and other items.

Deposits made to cover insurance premiums which cannot be computed on an actual basis until a later date, such as premiums computed on payrolls, shall be charged to this account and accounted for as premiums paid in advance.

This account shall be credited, and the appropriate operating-expense or income account charged in such manner as to distribute the amount of prepayments over the term to which applicable. Mine items may be charged directly to the appropriate accounts.

§ 323.192 Working advances. This account shall include amounts advanced to agents, branch offices, etc., as working advances from which expenditures are to be made and accounted for. It shall be charged with allotments paid to dependents and allottees of members of the crew and credited with deductions on pay rolls.

§ 323.193 Debt discount and expense. This account shall include the net total, if a debit balance, of all discount, ex-

pense, and premium ledger accounts for all classes of funded debt. The debt discount and expense shall be amortized periodically over the life of the securities to which they apply. When an issue of funded debt, or any part thereof, is refunded and at the date of refunding there is a balance of unamortized discount and expense relating to such issue, such balance, together with any premium paid in retiring such issue, shall be charged to account 786, "Miscellaneous debits."

§ 323.194 Other deferred debits. This account shall include the amount of debit balances in suspense accounts not provided for elsewhere that cannot be cleared and disposed of until additional information is received.

(a) Amounts paid for options pending final disposition.

(b) Cost of preliminary surveys, investigations, or appraisals in connection with contemplated acquisitions or sales of property and securities.

(c) Debit balances in clearing accounts.

(d) Commissions on tickets not honored.

(e) Items, the proper and final disposition of which is uncertain.

When proper disposition of any item included herein is determined, this account shall be cleared by charging the appropriate account.

INTANGIBLE ASSETS

§ 323.195 Organization. This account shall include expenditures incident to incorporation or other form of organization of the company. It shall include:

(a) Fees paid for privilege of incorporation.

(b) Legal and office expenses incident to organizing the company.

(c) Cost of stock and minute books and corporate seal.

(d) Cost of preparing and filing amendments to certificate of incorporation.

(e) Special counsel and other fees and expenses and expenses of mergers, consolidations, or reorganizations.

This account shall not include discount upon securities issued or assumed; cost incident to negotiating loans, selling bonds, or other evidences of debt; or discount, commission, and expense incident to authorization, issue, and sale of capital stock.

When charges are made to this account for expenses of mergers, consolidations, or reorganizations, amounts in this account relating to prior transactions of the companies involved shall not be carried over to the books of the corporation that emerges as the new company.

COMPANY SECURITIES

§ 323.196 Reacquired and nominally issued long-term debt. This account shall include the par value of long-term debt of the carrier nominally issued or reacquired and held uncanceled by it, except debt held in sinking or other funds. The difference between the par value of long-term debt and the amount paid therefor, including commissions and expense incurred in its reacquisition and

any unamortized discount, expense, and premium relating to the reacquired issue, shall be included in surplus.

When reacquired long-term debt is resold, this account shall be cleared and the accounting for its sale shall be that provided for in § 323.0-17 *Discount, premium, and expense on long-term debt*.

Reacquired long-term debt issued or assumed by the carrier and not retired shall be considered nominally outstanding.

§ 323.197 *Reacquired and nominally issued capital stock*. This account shall include the par value of capital stock of the carrier nominally issued or reacquired and uncanceled, except when held in sinking or other funds. If no par stock is reacquired, it shall be charged hereto at the pro rata proportion at which it is recorded in account 290, "Capital stock." Capital stock having no par value, when classable as nominally issued, shall be recorded by the number of shares.

CURRENT LIABILITIES

§ 323.201 *Notes payable*. This account shall include the face value of notes, drafts, and other evidences of indebtedness issued or assumed by the carrier (except interest coupons) which are payable on demand or within one year from date of issue.

Notes payable to affiliated companies subject to current settlement shall be included in account 202, "Affiliated companies—Notes and accounts payable."

§ 323.202 *Affiliated companies; notes and accounts payable*. This account shall include amounts payable to affiliated companies which are subject to current settlement, such as credit balances in open accounts, services rendered, materials furnished, traffic and interline accounts, claims, rents, and interest, dividends, loans, notes, and drafts payable to affiliated companies.

No amount representing dividends payable shall be included in this account unless they have been declared.

Items which are not subject to current settlement shall be included in account 256, "Affiliated companies—Advances and noncurrent payables."

§ 323.210 *Audited accounts payable*. This account shall include all audited vouchers and accounts for liabilities currently due to creditors for services rendered and supplies furnished to the carrier and unpaid on the date of the balance sheet. It shall also include the amounts due for wages and salaries as shown by audited payrolls, including outstanding pay checks.

§ 323.211 *Traffic accounts payable*. This account shall include all amounts due to connecting carriers, governments, and others covering freight and passenger brokerage, amounts due for hotel reservations and sightseeing tours, custodian deposits or funds payable, taxes collected from shippers, passenger, consignees, and others which are due or payable to the government or others.

This account shall not include any amounts due affiliated companies.

§ 323.215 *United States Maritime Commission; accounts payable*. This ac-

count shall include all current accounts payable to the United States Maritime Commission, including accrued interest, that arise from transactions with that agency.

§ 323.217 *Dividends payable*. This account shall include the amount of dividends declared on actually outstanding capital stock, unpaid at the date of the balance sheet, including dividends payable immediately following that date, except dividends payable to affiliated companies.

§ 323.218 *Accrued interest*. This account shall include the amount of unpaid interest accrued to the date of the balance sheet on actually outstanding loans, funded debt, and other interest-bearing obligations, except obligations payable to affiliated companies or the United States Maritime Commission.

This account shall be kept so that the carrier can report the amount of matured interest unpaid.

§ 323.219 *Miscellaneous accounts payable*. This account shall include all current audited amounts payable not provided for elsewhere.

§ 323.220 *Taxes accrued*. This account shall be credited with the accrual of all taxes which have been currently charged to appropriate income, or other accounts for taxes. Such accruals may be based on estimates, provided such estimates shall be adjusted so as to reflect in this account at all times the carrier's estimate of its unpaid liability for each of the classes of taxes which have not been finally settled.

Vouchers for current payments of taxes, including taxes for which accruals have not been made previously, shall be charged to this account. Taxes paid in advance shall be charged to account 190, "Prepayments."

The records supporting the entries in this account shall be kept to show separately by classes of taxes the amount of tax accruals for the current year and adjustments of accruals for prior years.

Taxes withheld or collected from others, to be later paid to governmental agencies, shall be included in account 211, "Traffic accounts payable."

§ 323.229 *Other accrued accounts payable*. This account shall include estimates of all unaudited items, obligations, and commitments payable by the carrier to the date of the balance sheet, not provided for elsewhere. When the amounts due are definitely known, this account shall be debited and the appropriate liability account credited.

This account shall not be confused with reserves for equalization of operating expenses and to meet probable liability for loss and damage, personal injury, and other claims not covered by insurance.

§ 323.233 *Other current liabilities*. This account shall include the principal amount of unrepresented bonds drawn for redemption through sinking funds and redemption agreements; also principal amount of unrepresented funded debt which has matured (for which provision has been made for current settlement) and all other liabilities of a current char-

acter not covered by accounts 201 to 232, inclusive.

LONG-TERM DEBT

§ 323.250 *Mortgage notes; United States Maritime Commission*. This account shall include all mortgage notes payable to the United States Maritime Commission. The records shall be kept to show separately:

- (a) Ship sales.
- (b) Construction loans, 1928 act.
- (c) Construction, 1936 act.

Notes due within one year shall be segregated for balance-sheet purposes and reported as current liabilities.

§ 323.253 *Funded debt*. This account shall include the total face value of funded debt, including mortgages, bonds, notes, debentures, certificates, and other evidences of indebtedness issued or assumed by the carrier and not retired or canceled which mature more than one year from date of issue, but excluding advances from affiliated companies.

The amounts included herein shall be divided so as to show the amount of each class of funded debt, as follows:

1. Equipment bonds or notes secured only by lien on equipment.
2. Mortgage bonds secured by lien on physical property and not includible in other subdivision hereof.
3. Collateral trust bonds and notes secured by lien on securities or other negotiable paper, and stock trust certificates that are similar in character to collateral trust bonds.
4. Income bonds which are a lien on the carrier's income or bonds which, while a lien on its property and franchises, can claim payment of interest only in case interest is earned.
5. Miscellaneous obligations maturing more than one year after date of issue. All funded obligations not provided for by other subdivisions hereof, unpaid installments of assessments for public improvements, and notes, unsecured certificates of indebtedness, real estate mortgages, and other similar obligations.
6. Receipts outstanding where certificates are issued for amounts paid on account of funded debt, the face value shall be included in the class of funded debt for which certificates are issued.

Funded debt shall be recorded at par value excluding accrued interest.

Funded debt due within one year shall be segregated for balance-sheet purposes and reported as a current liability.

Reacquired bonds and other evidences of indebtedness issued or assumed by the carrier and not retired shall be considered nominally outstanding.

Records shall show for each class and series of funded debt issued:

1. Amounts authorized.
2. Amounts issued.
3. Amounts reacquired.
4. Amounts outstanding.
5. Date of issue.
6. Date of maturity.
7. Interest dates.
8. Rate of interest.

§ 323.255 *Receivers' and trustees' securities*. When receivers or trustees acting under orders of the court are in possession of the property of the carrier and under orders of the court issue or assume evidences of indebtedness, the par value of such obligations outstanding shall be credited to this account.

Such reacquired securities not retired shall be considered nominally outstanding.

§ 323.256 *Affiliated companies; advances and noncurrent payables.* This account shall include all notes, advances, and other noncurrent accounts payable to affiliated companies, whether evidenced by notes, open accounts not subject to current settlement, or interest not subject to current settlement.

Amounts advanced subject to current settlement shall be included in account 202, "Affiliated companies—Notes and accounts payable."

§ 323.257 *Other unsecured long-term debt.* This account shall include all unsecured long-term debt for which no other account is provided.

DEFERRED LIABILITIES

§ 323.265 *Recapture profits; United States Maritime Commission.* This account shall include, at the end of the first accounting year and at the close of each succeeding year within the contract period, an amount which shall reflect the net excess profits that accrue each year to the Commission under the recapture clauses in sections 606 and 607 of the Merchant Marine Act, 1936.

§ 323.268 *Deferred liabilities.* This account shall include items of deferred liabilities payable to other than affiliated companies, such as retained percentages to be paid contractors upon completion of contracts, which become payable one year or more from date of contract, and any other similar items.

§ 323.269 *Other noncurrent notes and accounts payable.* This account shall include all short-term notes and accounts payable to other companies which by arrangement become due later than one year after issue.

DEFERRED INCOME AND UNADJUSTED CREDITS

§ 323.270 *Unterminated voyage revenue.* This account shall include all voyage revenues accruing for uncompleted voyages or other accounting periods. The revenues to be recorded in this account shall include freight, passenger, mail, excess baggage, and other voyage revenues. The carrier may, however, if it so elects, credit the appropriate primary revenue accounts with the revenues as recorded, and at the end of each month transfer the revenues so recorded from the various primary accounts to this account by voyage total and reverse the entries in the succeeding month.

§ 323.272 *Collections and deposits for passenger transportation.* This account shall include the collections from the sale of passenger tickets and deposits made in connection therewith, including those for future reservations; also sales and deposits for hotel and shore excursions, passenger taxes, sales of prepaid orders, and passage and automobile reservation deposits.

As transportation is furnished to passengers by vessels of the carrier, this account shall be debited and the appropriate revenue or balance-sheet accounts credited for the corresponding part of

the collection, also amounts originally included in this account representing other carriers' proportion of revenue for services rendered by them, taxes due governmental agencies, hotels, shore excursions, and other purposes as soon as practicable shall be debited to this account and credited to the appropriate accounts.

§ 323.278 *Premium on funded debt.* This account shall include the net total, if a credit balance, of all discount, expense, and premium ledger accounts for all classes of funded debt, the premiums for which are to be amortized periodically over the respective lives of the securities.

When an issue of funded debt or any part thereof is refunded and at date of refunding there is a balance of unamortized premium relating thereto, the amount of such balance shall be credited to account 783, "Miscellaneous credits."

§ 323.279 *Other deferred credits.* This account shall include the amount of credit balances in suspense not provided for elsewhere that cannot be cleared and disposed of until additional information is received.

(a) Proceeds from the sale of damaged, unclaimed, and overfreight.

(b) Credit balances in clearing accounts.

(c) Unexpended proceeds from insurance losses.

(d) Items, the proper and final disposition of which is uncertain.

When the proper disposition of an item is determined, this account shall be cleared by crediting the appropriate account.

OPERATING RESERVES

§ 323.280 *Reserve for repairs.* This account shall include the balance representing reserves created for the purpose of equalizing the cost of repairs to vessels in line service and to other floating equipment.

When reserves are created to equalize repairs for a given period, the cost of the repairs, when made, to the extent of the provision herein shall be charged to this account.

The accruals credited to these reserves shall be based on the carrier's experience and class surveys of anticipated expenditures for major repairs.

The amounts credited to this account shall be distributed to the appropriate expense accounts of the terminated voyages or other accounting periods to which applicable.

Reserves shall be provided only for repairs to be made at domestic ports and repairs made at foreign ports shall be charged directly to the appropriate expense accounts.

§ 323.281 *Reserve for insurance.* Agreed amounts for Marine, Hull, and Protective and Indemnity Insurance deductibles (if provided for in policies), or for the carrier's proportion of self-carried insurance, shall be charged for each voyage to the appropriate expense accounts of account 140, "Unterminated voyage expense," and the corresponding credits included in this account. When the amount within the deductibles average chargeables against each voyage or other accounting period is determined, it shall be transferred from account 180,

"Claims pending," as a charge to this account.

This account shall also be used for the accrual of other insurance risks, when the carrier elects to be a self-insurer, as for example, self-carried workmen's compensation insurance, public liability insurance, and loss and damage insurance against cargo claims in domestic service. When this account is credited with such reserve accruals, the appropriate insurance accounts shall be debited.

This account shall not include appropriations of earned surplus, which shall be reflected in account 298, "Earned surplus—Appropriated."

§ 323.287 *Reserves for pensions and welfare.* This account shall include the balance representing the liability of the carrier for the amount of assets (whether contributed by the carrier, by the employees, or by others) in the hands of the treasurer or of a trustee or manager as the administrator of employees' pension, savings, relief, hospital, or other association funds.

This account shall not include amounts representing funds in which the accounting company has no beneficial interest and holds merely as trustee.

§ 323.289 *Miscellaneous operating reserves.* This account shall include the net credit balance representing reserves created by accruals to the appropriate operating-expense accounts to meet the probable liability for damage and loss or personal injury claims not covered by insurance. If settlements of claims when audited are charged to this account, the balances for each year shall be kept separately, and the necessary adjustment made through the expense account originally charged until all accruals for a year are cleared. If settlements when audited are charged to the appropriate expense accounts, the balance herein shall be adjusted through the appropriate expense accounts so as to reflect the probable liability at the close of the year.

CAPITAL AND SURPLUS

§ 323.290 *Capital stock.* This account shall include the par value, or for stock without par value the money value of the consideration received, in respect of capital stock or other form of proprietary interest in the carrier which has been issued to purchasers and has not been reacquired and canceled, including the par value of capital stock nominally issued. It shall also include stock dividends representing appropriations of surplus. When capital stock is retired, this account shall be charged with the book value at which such stock is recorded herein.

The book value of nonpar stock reacquired shall be determined by a prorate of the amount recorded for shares of the particular subclass of stock of which the shares reacquired are a part actually outstanding immediately prior to acquisition.

The credits hereto shall be divided as follows:

1. Preferred stock. (Stock having a preference or priority in respect to dividend participation.)

2. Common stock. (Stock entitled to a dividend, if any, after preferred stock.)

A separate record shall be kept for each subclass showing the number of shares authorized by the articles of incorporation and amendments, the numbers of shares issued, the number of shares reacquired, the number of shares canceled, the number of shares outstanding, and their book value.

In case capital stock is reacquired and held in the treasury or in special funds, such stock shall be included in the appropriate accounts, in accordance with § 323.0-16 *Discount, expense, and premium on capital stock*.

§ 323.291 *Capital stock subscribed*. This account shall include the amount of subscriptions to capital stock of the carrier. It shall be credited with the par value, or with the subscription price of stock without par value, exclusive of dividends, if any. Concurrently, account 118, "Subscribers to capital stock," shall be debited with the agreed price and any discount or premium shall be included in the appropriate account. When properly executed stock certificates are issued, this account shall be debited and account 290, "Capital stock," credited.

§ 323.292 *Premiums and assessments on capital stock*. This account shall include the excess of actual cash value of the consideration received over the par value and accrued dividends, of par value stock issued, together with assessments against stockholders representing payments in excess of the par or recorded values as included in account 290, "Capital stock." When capital stock is reacquired, the amount in this account with respect to the shares reacquired shall be charged hereto.

§ 323.293 *Discount and expense on capital stock*. This account shall include the discount suffered and commissions and expense incurred in connection with the issuance and sale of capital stock. Records supporting the entries to this account shall be so kept as to show the discount, commissions, and expense on each class and series of capital stock.

When capital stock is reacquired, the amount in this account with respect to the shares reacquired shall be credited hereto.

§ 323.295 *Unearned surplus*. This account shall include all surplus arising from sources other than those resulting in earned surplus, such as profits from reacquisition and resale of capital stock by the accounting company and reduction in capitalization.

Credits to this account shall be recorded as shown in the texts of accounts 296 and 297.

§ 323.296 *Paid-in surplus*. This account shall include items such as gains from reacquired or donated shares of capital stock; from forfeiture of subscriptions; from debt of the carrier forgiven by its stockholders; and from reduction of the par or recorded value of capital stock, when approved by the Commission.

This account shall be charged with amounts included herein capitalized by stock dividends or otherwise; losses from retirement or resale of reacquired shares

not exceeding the credit herein applicable thereto; and may be charged with discount, commissions, and expense on capital stock to the extent of credits herein applicable thereto.

§ 323.297 *Other unearned surplus*. This account shall include unearned surplus arising from sources other than those enumerated in account 296, "Paid-in surplus."

§ 323.298 *Earned surplus; appropriated*. This account shall include the net balance of appropriations of income and earned surplus for replacement of capital assets, debt retirement, special or funded reserves, and other special appropriations, except amounts properly chargeable to operating revenues or operating expenses. A subdivision of this account shall be kept for each reserve, the title of which shall indicate the purpose of the reserve.

§ 323.299 *Earned surplus; unappropriated*. This account shall include the balance (either debit or credit) carried forward from the previous calendar year. It shall also include the net balance as reflected in earned surplus accounts 781 to 788, inclusive, which latter accounts shall be closed into this account at the end of each calendar year.

It shall not include credits from the reduction of the carrier's capital stock nor transfers from unearned surplus, except with the approval of the Commission.

PROPERTY AND EQUIPMENT INSTRUCTIONS

§ 323.0-26 *Purpose of property accounts*. The property accounts are designed to show an accounting analysis of the book cost of property owned and used by the carrier in its transportation operations and property owned by the carrier and leased to others for transportation operations.

§ 323.0-27 *Bases of recording*. All amounts recorded in the property and equipment accounts, except as otherwise provided in §§ 323.0-20 and 323.0-28, shall be the cost to the carrier of acquiring the property and equipment.

The cost of acquiring or constructing property and equipment shall include the cost of labor, materials, transportation over foreign lines, contract work, rent of construction facilities, taxes, interest during construction on specific borrowings, engineering, supervision, law expenditures, injuries and damages, and insurance, applicable to the construction period.

When the consideration given for property is anything other than cash, the cash value of such consideration at the date of the transaction shall be used. The transaction shall be described in the journal entry with sufficient particularity to identify it.

The cost of the construction shall include the following:

"Cost of labor" includes the amount paid for labor performed by the carrier's employees, including salaries and expenses of engineers and other officers specifically assigned to construction work. No charge shall be made for the pay of operating officers and members of their staffs who merely render service

incidentally in connection with construction work.

NOTE: The office, traveling, and other personal expenses of officers and employees shall be included in the accounts to which their pay is chargeable, except that traveling and other expenses incurred while rendering service incidentally in connection with construction shall be included in the cost of the work upon which engaged.

"Cost of material, supplies, and small tools" includes the purchase price at the point of free delivery, plus costs of royalties, if any, inspection, loading, transportation, and an equitable proportion of store expenses. In determining the cost of material used, proper allowance shall be made for the value of unused portions, small tools recovered and used for other purposes and all other salvage.

NOTE: The cost of individual articles of small value (\$25.00 or less) or of short life, including small tools, shall not be charged to the cost of construction unless the correctness of the accounting is verified by current inventories, but shall be charged to operating expenses.

"Special-machine service" includes the cost of material and supplies used in operating the carrier's machines and work equipment; it also includes expenditures for the rental, maintenance, and operation of machines and equipment of others.

NOTE: No charge shall be made to these accounts to cover a return upon the carrier's investment in special machines or work equipment used in construction.

When special machines and work equipment are purchased for use in construction work, their cost shall be included in account 179, "Construction work in progress." If the machines or equipment are sold at the completion of the work, their sale price shall be credited to account 179. In case they are retained for use in transportation service their appraised value at the completion of the work shall be charged to the appropriate property account and concurrently credited to account 179.

"Cost of contract work" includes amounts paid for work performed under contract by other companies, firms, or individuals, engineering and supervision applicable to such work, costs incident to the award of the contracts, and inspection of the work.

"Cost of injuries and damages" includes expenditures on account of injuries to persons or damage to property during construction. Such costs shall be included in the cost of the work in connection with which the injury or damage occurs; also the portion of premiums paid for insuring against casualties applicable to the period prior to the completion of the property insured, except that extraordinary losses that result in the destruction of units that have to be entirely replaced prior to completion of the project shall be charged to account 786, "Miscellaneous debits," and casualties to the extent covered by insurance shall be charged to account 180, "Claims pending." The cost of injuries and damages in connection with the removal of old structures which are incumbrances on newly acquired land shall be included in account 172, "Land."

"Interest during construction" includes the net cost of borrowed funds when used exclusively for construction pur-

poses. Such interest shall be charged to the accounts appropriate for the cost of the property in connection with which the funds are expended. The period for which interest may be charged shall be limited to the period of construction.

The cost of launching and trial trips of floating equipment which is borne by the carrier shall be considered as part of the purchase price of floating equipment.

When any equipment or other water-line property is acquired under an agreement which provides that the cost shall be paid in installments, the cost shall be charged to the appropriate property accounts at the time of its acquisition, in the same manner as the cost of property purchased outright.

§ 323.0-28 Water-line property acquired. In case of the acquisition through purchase, merger, consolidation, liquidation, or otherwise of water-line property constituting a distinct operating unit involving an expenditure by the carrier of an amount in excess of \$25,000.00, the purchase price of the property and the expenses incident to its acquisition shall be charged to account 176, "Acquisition adjustment."

The accounting for the acquisition shall be completed as follows:

The book cost at the date of acquisition, as shown by the records of the former owner, shall be appropriately distributed and charged to the primary property and equipment accounts with contra credit to account 176, "Acquisition adjustment."

The accrued depreciation applicable to the property acquired shall be charged to account 176, "Acquisition adjustment," and concurrently credited to the depreciation reserve account prescribed herein. With the approval of the Commission this entry may be the amount accrued by the former owner of the property acquired.

Any balance remaining in account 176, "Acquisition adjustment," shall be retained therein unless otherwise ordered by the Commission.

When the purchase of water-line property does not exceed \$25,000.00, the property acquired shall be charged to the appropriate primary accounts at the price paid by the carrier.

In connection with the acquisition of water-line property, the carrier shall procure all existing records relating to the property acquired, or certified copies thereof, and shall preserve such records until authorized by the Commission to destroy or otherwise dispose of them.

Journal entries which record the acquisition of water-line property shall be submitted to the Commission for approval before they are recorded on the carrier's books.

§ 323.0-29 Overhead construction costs. Overhead construction costs, such as engineering, supervision, legal expenses, insurance, injuries, damages, and taxes shall be distributed equitably to the work benefited, so that the entire cost of construction, both direct and indirect, may be included in the appropriate primary account.

These instructions shall be interpreted as requiring the assignment of the actual

overhead costs to the cost of each particular project.

§ 323.0-30 Retirements and replacements. At the time of retirement, the book cost (estimated if not known) of transportation property retired from service, shall be credited to the appropriate property accounts in which included.

1. Land retired including the proportional cost of public improvements pertaining to the land.

2. Units of depreciable property retired.

NOTE: The dismantling of the structure or unit of equipment in order to replace parts with improved parts, the purpose of which is to modernize the unit and create an expectation of life fairly comparable with a new unit shall be accounted a retirement. The dismantling of such property only to the extent necessary to recondition or replace defective parts shall be accounted as repairs.

3. Minor items of depreciable property retired and not replaced.

NOTE: If the book cost of a minor item retired is small and the retirement is not under a general plan, in the judgment of the carrier does not affect the condition and value of the property for valuation or depreciation purposes, and will be accounted for by inclusion in the unit of property of which it is a part when such unit is retired, no separate credit to the property account is required when such minor item is retired.

4. Minor items of depreciable property retired and replaced with items of a different type or design or constructed of a different grade of material effecting a substantial improvement and rendering the part applied more durable or of greater capacity than that retired.

NOTE: If the retirement and replacement of minor items is in kind or does not effect a substantial improvement, the cost of the replacement including cost of removal shall be charged to the account appropriate for repairs, and no adjustment shall be made of the property accounts.

The amounts thus credited to the primary property accounts shall be charged as follows:

1. Units and minor items of property: The accounting for units and minor items of property accounted for as retired shall be in accordance with § 323.0-8.

2. The value of salvage from retired property shall be charged according to the disposition of the material recovered. If retired property is held temporarily without being torn down, the estimated value of the salvage recoverable shall be included in account 183, "Other deferred assets," until the property is dismantled or otherwise disposed of. If retired property is held by the carrier for other than water-line service, its appraised value shall be included in account 177, "Nonshipping property and equipment."

3. The cost of removal shall be included in determining the service value of property retired.

Land retired. The book cost of the land, including the proportional cost of public improvements pertaining to the land, retired from service shall be credited to accounts 172, "Land," and 173, "Public improvements," respectively. If the land is sold, the necessary adjustment between the book cost and the sale price shall be included in the appropriate account of earned surplus. If the land is retained, its appraised value shall be charged to account 177, "Nonshipping property and equipment," and the necessary adjustment accounted for in the manner indicated for land sold.

Sale of property. In case equipment or other depreciable property is sold at a profit,

the difference between the book cost and the net proceeds shall be credited to account 782, "Credits from property and equipment retired."

§ 323.0-31 Leased property. The cost of initial improvements (including rearrangements and additions) to property leased from others for transportation service made in the course of preparing the property for such service and the cost of any subsequent additions or improvements made to such leased property shall be charged to account 174, "Improvements on leased property."

When improvements to leased property are of relatively minor cost or the lease is for a period not exceeding one year, the cost shall be charged to the appropriate account in operating expenses for repairs.

§ 323.0-32 Donations. The carrier shall credit account 176, "Acquisition adjustment," at the time of acquisition, with the current money value of land and other grants contributed by governmental agencies or donations by individuals or companies toward the construction or acquisition of property used in transportation service, after obtaining the approval of the Commission.

Any advances made by individuals and companies with provisions for partial or complete reimbursement shall not be considered as donations prior to the fulfillment of all conditions, and then only to the extent to which the liability for reimbursement is nullified. Prior to such determination the amounts received shall be credited to account 279, "Unadjusted credits."

PROPERTY AND EQUIPMENT ACCOUNTS

NOTE: See Balance-Sheet accounts in §§ 323.165 to 323.179.

OPERATING-REVENUE INSTRUCTIONS

§ 323.0-41 Purpose of operating-revenue accounts. The operating-revenue accounts are designed to show the amounts of revenue which the carrier becomes entitled to receive from furnishing of transportation service, including service incidental thereto.

§ 323.0-42 Statement of operating-revenue accounts. The accounting for operating revenues shall be coincident with the transactions which create them. For the purpose of meeting this requirement, the carrier shall account for unaudited revenues upon an accrual basis.

The revenue accounts shall not be used as clearing accounts for other carriers' proportions of revenue, except that overcharges or undercharges may be carried in these accounts until adjusted.

OPERATING-REVENUE ACCOUNTS

These primary accounts are designed to show the amount of operating revenue the carrier is entitled to receive, or that accrues to its benefit from transportation service and service incidental thereto.

FOREIGN SERVICE

This general account shall include all revenue derived from the operation of vessels by the carrier in foreign service. For this purpose foreign service is all commerce conducted by vessels over the seas, other than commerce between the

ports of the 48 States of the United States.

§ 323.301 *Freight; foreign.* This account shall include all revenue accruing from transportation of freight by vessels while in foreign service between foreign ports, or domestic and foreign ports, upon the basis of freight tariff rates; also revenue accruing from towing vessels of others in foreign service and transporting automobiles in foreign service incident to transportation of passengers.

It shall be charged with refunds due to errors in classification or computation of rates and charges; refunds due to errors in routing or shipping freight; refunds and uncollectible charges on lost, damaged, or destroyed freight shipments; and with refunds of overcharges assumed by the carrier under the voucher minimum.

§ 323.302 *Passenger; foreign.* This account shall include all revenue accruing from the transportation of passengers by vessels while in foreign service between foreign ports or domestic and foreign ports at passenger tariff rates.

The credits to this account shall be subdivided as follows:

1. Revenue from passenger fares.
2. Revenue from staterooms.
3. Revenue from meals.
4. Revenue that cannot be separated among 1, 2, and 3.

It shall also include revenue from extra fares, from additional charges for exclusive use of space, and charges for transportation of corpses at passenger rates.

It shall be charged with redemption of unused or partially used tickets and refunds of extra fares and overcollections in excess of tariff rates.

§ 323.303 *Baggage; foreign.* This account shall include all revenue accruing from transportation, by vessels while in foreign service between foreign ports or domestic and foreign ports, of baggage in excess of free allowance, and for transporting animal pets and personal belongings at other than freight or express tariff rates.

§ 323.304 *U. S. Mail; foreign.* This account shall include all revenue accruing from the transportation, by vessels while in foreign service between foreign ports or domestic and foreign ports, of mail of the United States Government at established rates for specified routes and from bonuses and subsidies for transporting mail of the United States Government. It shall be charged with fines and penalties imposed upon and payable by the carrier.

§ 323.305 *Foreign mail.* This account shall include all revenue accruing from the transportation by vessels while in foreign service between foreign ports, or domestic and foreign ports of mail of foreign countries other than the United States. It shall be charged with fines and penalties imposed upon and payable by the carrier.

§ 323.306 *Express; foreign.* This account shall include all revenue accruing from the transportation of express matter by vessels while in foreign service between foreign ports, or domestic and for-

ign ports upon the basis of express tariff rates.

COASTWISE AND INTERCOASTAL SERVICE

This general account shall include all revenue derived from the operation of vessels by the carrier in coastwise and intercoastal service. For this purpose coastwise and intercoastal service is all commerce conducted by vessels between the ports of the 48 States of the United States.

§ 323.311 *Freight; coastwise and intercoastal.* This account shall include all revenue accruing from transportation of freight, by vessels while in coastwise and intercoastal service between domestic ports, upon the basis of freight tariff rates; also revenue accruing from towing vessels of others in such service and transporting automobiles in such service incident to the transportation of passengers.

It shall be charged with refunds due to errors in classification or computation of rates and charges; refunds due to errors in routing or shipping freight; refunds and uncollectible charges on lost, damaged, or destroyed freight shipments; and with refunds of overcharges assumed by the carrier under the voucher minimum.

§ 323.312 *Passenger; coastwise and intercoastal.* This account shall include all revenue accruing from the transportation of passengers by vessels while in coastwise and intercoastal service between domestic ports, at passenger tariff rates.

The credits to this account shall be subdivided as follows:

1. Revenue from passenger fares.
2. Revenue from staterooms.
3. Revenue from meals.
4. Revenue that cannot be separated among 1, 2, and 3.

It shall also include revenue from extra fares, from additional charges for exclusive use of space, and charges for transportation of corpses at passenger rates.

It shall be charged with redemption of unused or partially used tickets and refunds of extra fares and overcollections in excess of tariff rates.

§ 323.313 *Baggage; coastwise and intercoastal.* This account shall include all revenue accruing from transportation, by vessels while in coastwise and intercoastal service between domestic ports, of baggage in excess of free allowance and for transporting animal pets and personal belongings at other than freight or express tariff rates.

§ 323.314 *U. S. Mail; coastwise and intercoastal.* This account shall include all revenues accruing from transportation by vessels while in coastwise and intercoastal service between domestic ports of mail of the United States Government at established rates for specific routes and from bonuses and subsidies for transporting mail of the United States. It shall be charged with fines and penalties imposed upon and payable by the carrier.

§ 323.315 *Express; coastwise and intercoastal.* This account shall include

all revenue accruing from the transportation of express matter by vessels while engaged in coastwise and intercoastal service between domestic ports, upon the basis of express tariff rates.

UNALLOTTED SERVICE

This general account shall include all revenue derived from the operation of vessels by the carrier which are not required to be allocated to either foreign, or coastwise and intercoastal service.

§ 323.320 *Charter revenue.* This account shall include all charter revenue accruing to the carrier as charter hire of its vessels to others, except the charter hire of its vessels to parties who are also shippers, provided the charter hire in such cases is based and directly dependent upon the commodities and volume of freight transported. It shall also include revenue receivable as a guaranty for the hire of vessels under agreements providing for the division of the profits between the charter parties.

The carrier shall include in this account all amounts accruing as charter revenue, and shall charge expenses directly incurred and to be borne by it to the appropriate operating-expense accounts.

Charter revenue receivable from shippers when based and directly dependent upon the commodities and volume of freight transported shall be included in the freight account appropriate for the service in which the vessel is engaged and all expenses of operation of the chartered vessel shall be included in the appropriate operating-expense accounts.

§ 323.321 *Miscellaneous voyage revenue.* This account shall include all revenue accruing from other services by and activities aboard vessels, not otherwise provided for.

ITEMS

Advances, prepaid beyond and manifest transaction, net credit.
Assisting vessels in distress.
Barber shop and other services to passengers aboard vessels.
Concessions aboard vessels granted to others.
Demurrage and dispatch.
Parcel rooms aboard vessels.
Radio service aboard vessels.
Refrigeration aboard vessels.
Rent from steamer chairs and other equipment to passengers.
Sale of periodicals and newsstand supplies to passengers.
Sale of buffet and bar supplies to passengers, net credit.
Sale of slop chest supplies to crew, net credit.
Weighing and vending machines aboard vessels.

§ 323.325 *Operating differential subsidy.* This account shall be credited in the amounts accruing to the carrier under the provisions of operating-differential subsidy agreements with the United States Maritime Commission. Subsidiary accounts shall be kept to which the details shall be posted in accordance with the terms of the agreements.

§ 323.330 *Revenue from pool participation.* This account shall include the gross accruals of freight revenue in connection with pools conducted and administered by the accounting company under arrangements or agreements with

other carriers for the purpose of equalizing freight revenue in accordance with pooling agreements.

It shall be charged with amounts payable to other carriers as their proportion of the freight revenue earned from such pooling agreements.

It shall also be credited with the freight revenue collectible from other carriers as the accounting company's proportion of the freight revenue earned from pools administered and conducted by other carriers under pooling agreements.

TERMINAL SERVICE

This general account shall include all revenue derived from the terminal operations of the carrier.

§ 323.335 *Terminal operations.* This account shall include all revenue derived from the rental, lease, or use by others of the carrier's terminal facilities, including dockage, side wharfage, top wharfage, storage, use of doorways, lights, furnishing water, protective service, refrigeration, precooling, and similar service.

This account shall also include any agreed amounts for the use of such facilities by the vessels owned or operated by the carrier in its line service with concurrent debits to account 365, "Interdepartmental debits."

§ 323.340 *Cargo handling operations.* This account shall include all revenue derived from the performance by the carrier for others of stevedoring and other cargo handling services, such as checking, tallying, receiving, delivering, cooperating, loading, and discharging cargo; also use of gear, equipment, etc.

This account shall also include any agreed amounts for cargo handling operations for the vessels owned or operated by the carrier in its line service with concurrent debits to account 365, "Interdepartmental debits."

§ 323.345 *Tug and lighter operations.* This account shall include all revenue derived from services performed for others by the carrier's tugs, lighters, barges, scows, launches, floating cranes, and other equipment, including rental and charter hire for use of such equipment.

This account shall also include any agreed amounts for tug and lighter operations for the vessels owned or operated by the carrier in its line service with concurrent debit to account 365, "Interdepartmental debits."

§ 323.355 *Miscellaneous terminal revenue.* This account shall include all revenue derived from operations incidental to the shipping business for which no other account is provided.

ITEMS

Charges for trucking and delivery service.
Commissions for sightseeing trips.
Penalties for lost baggage checks.
Proceeds from sale of old records.
Proceeds from sale of tariffs.
Timetable and folder advertising.

§ 323.360 *Agency fees, commissions, and brokerage.* This account shall include the revenue earned as agency fees, brokerage, and other collections for services rendered to others by the personnel of the carrier's agencies, less any

amounts paid from such collections for services of subagents.

§ 323.365 *Interdepartmental debits.* This account shall be debited with any agreed amounts, which are included in the following accounts, in connection with the use and operation of the carrier's terminal facilities by vessels owned or operated by the carrier in its line service:

- 335. Terminal operations.
- 340. Cargo handling operations.
- 345. Tug and lighter operations.

CONDENSED REVENUE ACCOUNTS

§ 323.390 *Operating-revenue accounts to be kept by Class B maritime carriers.*

FOREIGN SERVICE

- 301. Freight—Foreign.
- 302-303. Passenger—Foreign.
- 304-306. Other—Foreign.

COASTWISE AND INTERCOASTAL SERVICE

- 311. Freight—Coastwise and intercoastal.
- 312-313. Passenger—Coastwise and intercoastal.
- 314-315. Other—Coastwise and intercoastal.

UNALLOTTED SERVICE

- 320. Charter revenue.
- 321. Miscellaneous voyage revenue.
- 325. Operating differential subsidy.
- 330. Revenue from pool participation.

TERMINAL SERVICE

- 335-355. Terminal operations.
- 360. Agency fees, commissions, and brokerage.
- 365. Interdepartmental debits.

OPERATING-EXPENSE INSTRUCTIONS

§ 323.0-46 *Purpose of operating-expense accounts.* The operating-expense accounts are designed to show expenses of the carrier in furnishing transportation service, and services incidental thereto including the expenses of maintenance (repairs, depreciation, and amortization) of the property used in such service.

§ 323.0-47 *Statement of operating-expense accounts.* The accounting for operating expenses shall be coincident with the transactions which create them. For the purpose of meeting this requirement, the carrier shall account for unaudited expenses upon an accrual basis.

§ 323.0-48 *Maintenance expenses.* The cost of repairs shall include the cost of replacing minor items of retired property in kind; the cost of supervision and inspecting and testing to determine the need of repairs, rearrangements, and inspecting and testing after repairs have been made; also the cost of restoring the condition of property damaged by storms, floods, accidents, fires, or other casualties in excess of amounts recovered from insurance.

§ 323.0-49 *Cost of repairs.* The several items of cost here referred to are defined as follows:

(a) "Cost of labor" includes the pay and expenses for work performed by the carrier's employees, including the pay and expenses of members of vessels' crews while actually engaged in making or supervising repairs on vessels in inactive service.

(b) "Cost of material and supplies," including small tools, is the purchase price at the point of free delivery, plus the cost of inspection and loading borne by the carrier, and a suitable proportion of store expense; it includes freight charges paid to other carriers, but shall not include freight charges over the carrier's lines. Cash discounts on material purchased which can be directly assigned shall be credited to the cost of the materials to which they apply. Other discounts shall be apportioned on the basis of the apportionment of store expenses. In calculating the cost of materials, proper allowance shall be made for the value of unused portions and other salvage.

(c) "Cost of special work service" includes wages paid crews, including wages of crews held in readiness for such service; and the cost of fuel and other supplies consumed in the operation of equipment, including pile drivers, dredges, and other machines used in work service.

(d) "Contract work" includes amounts paid for repair work performed under contract by other companies, firms, or individuals, and costs incident to the awarding of the contract.

OPERATING-EXPENSE ACCOUNTS

These primary accounts are designed to show the expenses incurred by the carrier in the operation of vessels in transportation service and service incidental thereto.

TERMINATED VOYAGES

This general account shall include all voyage expenses of the carrier incurred by vessels operated in its line service.

§ 323.401 *Wages.* This account shall include the pay of the crew of vessels operated in line service, including regular wages, emergency allowances, overtime, vacation pay, and bonuses.

DECK DEPARTMENT EMPLOYEES

Boatswain.	Pilot.
Cadet.	Portman.
Captain.	Quartermaster.
Carpenter.	Sailor.
Chief officer.	Seaman.
Deck hand.	Watchman.
Mate.	Wireless operator.

ENGINEER DEPARTMENT EMPLOYEES

Assistant engineer.	Machinist.
Cadet.	Oiler.
Chief engineer.	Plumber.
Coal passer.	Pumpman.
Electrician.	Watertender.
Fireman.	Wiper.

STEWARD DEPARTMENT EMPLOYEES

Baker.	Musician.
Barber.	Nurse.
Butcher.	Pantryman.
Cabin boy.	Porter.
Chef.	Printer.
Cook.	Purser.
Dishwasher.	Steward.
Doctor.	Storekeeper.
Mess boy.	Walter.

NOTE: When vessels are laid up in inactive service, the pay of the crew shall be included in account 451, "Wages."

§ 323.402 *Subsistence.* This account shall include the cost, including inspection and delivery on board, of food consumed by the officers, crew, and passengers of vessels operated in line service.

RULES AND REGULATIONS

LIST OF SUPPLIES

Bread.	Jams and jellies.
Butter.	Milk.
Cereals.	Meat.
Cheese.	Nuts.
Coffee.	Oil.
Crackers.	Pickles.
Cream.	Poultry.
Eggs.	Salt.
Fish.	Sugar.
Flour.	Tea.
Ice cream.	Vegetables.
Ices.	Yeast.

Rations for lifeboats shall be charged to account 404, "Stores, supplies, and equipment."

Fruits, ice cream, and other buffet supplies, when sold to passengers at the bar and not served as part of their meals, shall be included in account 540, "Bar accounts."

NOTE: When vessels are laid up in inactive service, the food consumed by the crew shall be included in account 452, "Subsistence."

§ 323.404 *Stores, supplies, and equipment.* This account shall include the cost of supplies and equipment used by the deck, engineering, and steward departments in the operation of vessels in line service.

Equipment includes tools, utensils, instruments, and machines of a portable or expendable nature as distinguished from more permanent equipment treated as fixtures of a vessel.

DECK AND ENGINEERING DEPARTMENT SUPPLIES

Acids.	Glycerine.
Antiseptics.	Graphite.
Asbestos.	Grease.
Axes.	Hand tools.
Bags.	Hardware.
Batteries.	Hose.
Bits.	Ice.
Blocks.	Kerosene.
Bolts.	Lamps and lanterns.
Braces.	Lifeboat supplies.
Brass sheets.	Lubricants.
Bricks.	Lumber.
Brooms and brushes.	Maps.
Buckets.	Marline spikes.
Burlap.	Medical supplies.
Candles.	Metal polish.
Cans.	Mops and pails.
Canvas.	Matches.
Caps.	Nails.
Cement.	Nozzles.
Chalk.	Nuts.
Charts.	Padlocks.
Cheesecloth.	Paint and remover.
Chemicals.	Paste.
Chisels.	Pennants.
Clamps.	Plugs.
Couplings.	Potash.
Cups.	Pumice stone.
Dies.	Putty.
Disinfectants.	Rags.
Drills.	Rivets.
Dry cells.	Rockets.
Dusters.	Rope.
Electrical supplies.	Sail needles.
Emery.	Sandpaper.
Express and freight delivery cost.	Sawdust.
Falls.	Saws.
Files.	Screw drivers.
Fire fighting supplies.	Screws.
First aid kits.	Sheet rubber.
Flags.	Shovels.
Flashlights.	Signal oil.
Fuses.	Soap and powder.
Gaskets.	Soda ash.
Gasoline.	Solder.
Globes.	Sponges.
Glue.	Springs.
	Staples.
	Stoppers.

Tacks.
Tallow.
Tape.
Tar.
Ties.
Torches.

STEWARD DEPARTMENT SUPPLIES

Aprons.	Menus.
Bedding.	Music.
Books.	Musical instrument.
Brooms and brushes.	Nut cracker.
Caps.	Pails.
Chinaware.	Phonograph records.
Cooking utensils.	Polish.
Crockery.	Radio parts.
Express and freight delivery cost.	Silverware.
Floral decorations.	Soap.
Fuel.	Stationery and supplies.
Glassware.	Tableware.
Ice.	Toilet paper.
Kitchen utensils.	Tooth picks.
Liners.	Towels.
Matches.	Uniforms.
Mattresses and covers.	

NOTE: When vessels are laid up in inactive service, the supplies and equipment used shall be charged to account 454, "Stores, supplies, and equipment."

§ 323.406 *Other maintenance expenses.* This account shall include the cost of repairing and keeping fixtures and equipment of vessels operating in line service, in serviceable condition, including inspection, and consists of work which is usually performed by the crew.

REPRESENTATIVE ITEMS

Bell pulls, whistle controls, and sound tubes, repair of.
Bilge cleaning.
Boilers.
Carpets, repair of.
Chronometers.
Cleaning boiler tubes.
Cleaning brickwork.
Cleaning cargo holds (not for reception of cargo).
Cleaning fireroom.
Cleaning tanks (not for reception of cargo).
Compasses.
Coppersmith work.
Doors and fixtures, repair of.
Dry cleaning.
Electric wiring, repair of.
Electric fixtures, repair of.
Galley range.
General alarm system.
Grate bars, replacing.
Installing windows.
Labor cleaning, painting, and scraping vessel.
Laundry.
Mending linens, curtains, etc.
Navigation instruments.
Radio.
Renewing plumbing fixtures.
Repairing kitchen equipment.
Repair and replate tableware.
Repair lockers.
Repair cash registers.
Repair furniture and fixtures.
Repair locks.
Repair nautical instruments.
Repair rigging and tackle.
Repair clocks.
Repair typewriters and office machines.
Surveys.
Tinsmith work.
Upholstering.

NOTE: When vessels are laid up in inactive service, items chargeable to this account shall be charged to account 458, "Repairs."

§ 323.407 *Fuel.* This account shall include the cost of coal, oil, and other fuel used for generating power, heat, and

light for the operation of vessels in line service. This account shall also include a proper proportion of the cost of analyzing, testing, inspecting, etc., incurred in the purchase of fuel, and the cost of steam or electricity purchased.

NOTE: When vessels are laid up in inactive service, such expenses shall be charged to account 457, "Fuel."

§ 323.408 *Repairs performed.* This account shall include the cost of labor and material expended in making repairs to vessels operated in line service (not recoverable from insurance), which are attributable to the replacement or restoration to a satisfactory condition, of damaged and worn parts of such vessels and their fixtures, machinery, and equipment, including permanent spare parts required by classification societies.

REPRESENTATIVE ITEMS

(a) *Repairs to hull:*
Beam frames, floors, girders, stringers.
Bulkheads.
Cargo lights and accessories.
Cargo ports and hatches.
Caulking decks.
Cost of surveys.
Credit for salvaged material.
Deckhouses, doors, windows, companionways, and skylights.
Decks and superstructure.
Derricks and cranes.
Drydocking and painting.
Fire and general alarm systems.
Hold stanchions and ladders.
Loud speakers.
Mechanical work on deck fittings and appliances.
Miscellaneous hull work.
Railings, port lights, scuttles, and ventilators.
Rudder attachments.
Sheet and deck plating, bulkheads, tanks, and tops.
Sluice gates, bilge suction pipes, and scuppers.
Sprinklers.
Steering-gear loads, sheaves, and controlling fixtures.
Tonnage openings, closing of.
(b) *Repairs to machinery:*
Air-conditioning equipment.
Air pumps.
Ash-holding apparatus.
Auxiliary condenser.
Boiler, ash pans, guards, and other repairs.
Boiler furnace and combustion chambers.
Boiler heads and shell.
Boiler smoke pipe, uptakes, and furnace fronts.
Boiler tubes, valves, and mountings.
Blower and airducts.
Capstans.
Cargo winches.
Dynamometers and electric fittings.
Electric generator and switchboard.
Engine and boiler room floor plates and supports.
Evaporators, filter tank, and donkey tank.
Hoisters.
Insulation.
Main condensers.
Main engine parts and bearings.
Piping fixtures and valves (not including sanitary, heating, refrigerating, and fresh water).
Propeller, shafting, and stern tube.
Refrigerator equipment.
Steering engine.
Ventilating fans.
Windlass.

(c) *Repairs to fixtures:*
Brickwork, tiling, asphalt, cementing.
Drinking tanks, filters, fountains.
Heating systems.
Ice boxes, refrigerating pipes, and insulation.

Sanitary system and drains.
Water (fresh) supply, hand pumps, and sinks.

(d) Miscellaneous.

Expenses, such as towing vessels to and from repair yards, and docking and undocking.

NOTE: When vessels are laid up in inactive service, repairs chargeable to this account shall be charged to account 458, "Repairs."

§ 323.410 *Insurance; hull and machinery.* This account shall include the cost of insuring with insurance companies or by self-carried risks, insurance for protection of the carrier against loss or damage sustained by vessels operated in line service due to accidents, perils of the sea, fire, or other causes, when the loss will be recovered from underwriters or charged to the insurance reserve.

This account shall also include the expenses in connection with hull and machinery loss, or damage claims of an insurable nature where the vessels are self-insured but no reserve is carried.

NOTE: When vessels are laid up in inactive service, the cost of insuring the hull and machinery shall be charged to account 460, "Insurance—Hull and machinery."

§ 323.411 *Insurance; protection and indemnity.* This account shall include the cost of insuring with insurance companies or by self-carried risks; insurance for protection of carrier against loss or damage to cargo, injuries or illness of crew or passengers, crew repatriation, damage to piers or docks, or other losses in connection with vessels operated in line service, including penalties imposed by governmental authority.

This account shall also include the expenses in connection with protection and indemnity loss or damage claims of an insurable nature, where a vessel is self-insured, but no reserve is carried.

NOTE: When vessels are laid up in inactive service, the cost of insuring for protection and indemnity shall be charged to account 461, "Insurance—Protection and indemnity."

§ 323.412 *Insurance; other.* This account shall include the cost of insuring the carrier against loss or damage in connection with vessels operated in line service not provided for elsewhere.

NOTE: When vessels are laid up in inactive service, the cost of such insurance shall be charged to account 464, "Miscellaneous."

§ 323.413 *Charter hire.* This account shall include amounts payable by the carrier as charter hire for the charter from others of vessels operated in line service. It shall also include amounts payable as a guaranty for hire of vessels under agreements providing for the division of profits between the charter parties.

The carrier shall include the amount payable to the lessor as charter hire in this account, and shall allocate to the appropriate accounts in operating expenses any additional expenses of operation incurred and borne by it.

§ 323.414 *Other vessel expenses.* This account shall include expenses incurred incident to the operation of vessels in line service which are not properly chargeable to other accounts under line service.

ITEMS

Ashes, removal of.
Bill of health.
Delivering pay-roll money.
Dispatch.
Emblems.
Expenses, securing crew.
Expenses, transporting crew.
Fresh water.
Garbage service.
Inventory expense.
Launch hire.
Lights, when ship is dead.
Master, expenses of.
Medical examination of personnel.
Purser, expenses of.
Pay-roll insurance.
Rental, radio equipment.
Rental, submarine signals.
Seaworthy certificate.
Steam furnished.
Taxi hire.
Watching stores.

NOTE: When vessels are laid up in inactive service, such expenses shall be charged to account 464, "Miscellaneous."

§ 323.415 *Agency fees and expenses.* This account shall include amounts payable as fees and commissions to agents and subagents and amounts paid as brokerage to agents at outports appointed to look after the carrier's interest who are compensated on the basis of an allowance or charge for agency or attendance fee.

§ 323.416 *Wharfage and dockage.* This account shall include amounts payable for the privilege of using the docks, wharves, piers, floats, and similar property of others for loading and discharging cargo, and mooring vessels operated in line service.

NOTE: When vessels are laid up in inactive service, the expenses of wharfage and dockage shall be charged to account 462, "Wharfage and dockage."

§ 323.417 *Other port expenses.* This account shall include amounts payable as port expenses, including pilotage, tug hire, certificates, dues, permits, and taxes at ports of call.

ITEMS

Anchor dues.
Bridge, openings.
Brokerage, customs.
Buoy hire.
Cargo dues.
Certificates, loading, discharge.
Chamber of Commerce dues.
Clearance dues and fees.
Consular charges.
Contributions to hospital.
Customhouse dues and overtime.
Entry dues and fees.
Fumigation.
Handling lines.
Harbor dues.
Health and immigration office fees.
Launch hire.
Lighthouse dues.
Mooring and unmooring.
Packet privileges.
Permits, loading, discharge.
Pilotage.
Port dues and taxes.
Quarantine charges.
Running lines.
Sanitary dues.
Shifting vessel.
Stamp dues.
Tonnage tax.
Towage.
Tug hire.
Watching vessel.

NOTE: When vessels are laid up in inactive service, port charges shall be charged to account 463, "Port expenses."

§ 323.418 *Stevedoring.* This account shall include the cost of loading and handling cargo from piles on the pier or in pier sheds, or from tracks, cars, barges, lighters, scows, or booms alongside and stowing it in or on any part of the vessel; also the cost of discharging cargo from any part of the vessel onto the pier or into pier sheds, or on or in cars, barges, lighters, scows, or booms alongside the vessel and piling on pier, or in pier sheds, except when assumed by the shipper or consignee. It shall also include the hire of gear, slings, hatch bridges, hatch tents, and heavy lift charges.

This account shall also include transportation, traveling time, and meals of stevedores and longshoremen, and time of longshoremen in landing at and shifting barges and lighters at terminals.

It shall also include amounts payable to others for loading and discharging vessels, including Federal pensions and unemployment taxes, workmen's compensation, public liability, and property damage insurance.

ITEMS

Amounts paid employees for standby or idle time.
Breaking down shipments piled on docks, loading and trucking to vessels.
Breaking down cargo in vessels, discharging, and loading trucks.
Installing cargo battens, trimmers, shifting boards, and dunnage.
Loading, stowing, and unloading cargo.
Loading and discharging baggage, mail, and express.
Loading and discharging lighters direct to and from vessels.
Opening and closing holds, and placing and taking in skids and nets.
Operating escalators or conveyors.
Piling cargo.
Rigging and taking down gear.
Trucking between lighters, cars, or docks and vessels.
Winchmen, switchmen, foremen, and bosses.

§ 323.420 *Other cargo expenses.* This account shall include the cost of receiving and delivering cargo, cooperage, and other expenses in connection with handling cargo not covered by account 418, "Stevedoring."

It shall include the pay of employees engaged in:

Cleaning holds and tanks for reception of cargo.
Coopering cargo.
Receiving, delivering, checking, tallying, measuring, and weighing cargo.
Shifting cargo on docks.
Stenciling and marking cargo.
Watching cargo.

It shall also include the following expenses:

Cartage of baggage, mail, and express.
Cooperage supplies and material.
Cost of cargo loading hose and fittings.
Crayons and chalk for marking; material for packing and tagging cargo; sawdust, burlap, shavings, and dunnage; seals for cars; and gasoline for tractors.
Demurrage on cars and lighters.
Electric lighting for loading and discharging cargo.
Extra allowance for handling dangerous or dirty cargo.
Hire of cranes, derricks, barges, and lighters.
Installation of special cargo fittings.

Insurance premiums on workmen's compensation, unemployment, and public liability based on labor costs charged to this account.

Lighter and train crew overtime.

Loading fodder for cattle.

Meals for wharfingers.

Shifting barges and lighters by tugs.

Surveys of cargo and hatches.

§ 323.423 *Canal tolls.* This account shall include amounts payable as tolls for the passage of vessels operated in line service through ocean canals.

§ 323.424 *Miscellaneous voyage expenses.* This account shall include miscellaneous expenses of operating vessels in line service not provided for elsewhere.

ITEMS

Advances, prepaid beyond and manifest transactions, net debit.

Arrival notice.

Ballast expense.

Bank commissions.

Buffet and bar supplies, net debit.

Cargo plans.

Demurrage.

Extending and noting protest.

Postage.

Slop chest supplies, net debit.

Stowage plans.

Telephone calls and messages.

NOTE: When vessels are laid up in inactive service, such expenses shall be charged to account 464, "Miscellaneous."

INACTIVE VESSEL EXPENSE

This general account shall include expenses incurred by the vessels ordinarily operated by the carrier in line service, but not in operation and laid up, during inactive periods.

The following primary accounts shall be maintained:

§ 323.451 *Wages.*

§ 323.452 *Subsistence.*

§ 323.454 *Stores, supplies, and equipment.*

§ 323.457 *Fuel.*

§ 323.458 *Repairs.*

§ 323.459 *Insurance; hull and machinery.*

§ 323.460 *Insurance; protection and indemnity.*

§ 323.461 *Charter hire.*

§ 323.462 *Wharfage and dockage.*

§ 323.463 *Port expenses.*

§ 323.464 *Miscellaneous.*

OTHER EXPENSE

This general account shall include all expenses incurred by the carrier in maintaining and operating its terminal facilities.

§ 323.470 *Expense of pool participation.* This account shall include contributions made by the accounting company and charges assessed against it by other carriers in connection with the operation of pools conducted and administered by other companies for the purpose of equalizing revenues, in accordance with pooling agreements.

It shall be credited with amounts receivable by the accounting company from other carriers as their proportion of the expenses of pooling agreements conducted and administered by the carrier.

§ 323.471 *Expense of terminal operations.* This account shall include the expenses incurred by the carrier in main-

taining and operating its terminal facilities, such as salaries, wages, rents, heat, light, power, repairs, dredging, insurance, and other expenses of terminal operation.

This account shall also include the expenses incurred by the carrier in maintaining and operating its terminal facilities, which are used by or leased to others, and the revenue from which is includible in account 335, "Terminal operations."

This account shall also include agreed amounts for use of terminal facilities by vessels owned or operated by the carrier in its line service, with concurrent credit to account 475, "Interdepartmental credits."

§ 323.472 *Expense of cargo handling operations.* This account shall include the expenses incurred by the carrier in performing stevedoring and other cargo handling at terminals and ports, when such expenses are not includible in account 418, "Stevedoring," or 420, "Other cargo expenses," including all costs of cargo handling operations performed for others, the revenue from which is includible in account 340, "Cargo handling operations."

This account shall also include agreed amounts for cargo handling operations in connection with vessels owned or operated by the carrier in its line service with concurrent credit to account 475, "Interdepartmental credits."

§ 323.473 *Expense of tug and lighter operations.* This account shall include the expenses incurred by the carrier in maintaining and operating its tugs, lighters, barges, scows, launches, floating cranes, and similar equipment employed in its terminals and ports, including labor handling, loading, and discharging cargo from lighters, except when performed directly to and from vessels.

It shall also include the cost of tug and lighter service performed for others, the revenue from which is includible in account 345, "Tug and lighter operations."

It shall also include agreed amounts for tug and lighter service in connection with vessels owned or operated by the carrier in its line service with concurrent credit to account 475, "Interdepartmental credits."

§ 323.474 *Expense of other shipping operations.* This account shall include the expenses incurred by the carrier in repairing and otherwise performing terminal operations incident to the shipping business.

This account shall also include agreed amounts for other shipping operations in connection with vessels owned or operated by the carrier in its line service with concurrent credit to account 475, "Interdepartmental credits."

§ 323.475 *Interdepartmental credits.* This account shall be credited with agreed amounts, which are included in the following accounts, in connection with the use and operation of the carrier's terminal facilities by vessels owned or operated by the carrier in its line service:

471. Expenses of terminal operations.

472. Expense of cargo handling operations.

473. Expense of tug and lighter operations.

474. Expense of other shipping operations.

ADMINISTRATION AND GENERAL EXPENSE

This general account shall include all expenses of a general character incurred by the carrier in the operation of its shipping business.

§ 323.476 *Salaries of officers.* This account shall include the pay of general officers and their assistants, including fees of receivers and trustees and commission in lieu of salaries.

LIST OF OFFICERS

Auditor.	Marine superintendent.
Chairman and president.	Port captain.
Comptroller.	Port engineer.
Claim agent.	Port steward.
General counsel.	Purchasing agent.
General manager.	Receiver.
General superintendent.	Secretary.
General traffic agent.	Treasurer.

§ 323.477 *Wages of employees.* This account shall include the pay of clerks and attendants of the general officers whose salaries are includible in account 476, "Salaries of officers."

§ 323.478 *Legal and accounting fees and expenses.* This account shall include fees, retainers, and other expenses for professional services of attorneys, auditors, accountants, and others, including cost of law books, legal forms, testimony, notarial and witness fees, law and court expenses, and audit reports of investigations and lawsuits.

§ 323.479 *Rent, heat, light, and power.* This account shall include the cost of light, heat, power, water, and air conditioning; also rents payable for use of buildings, general offices, and storage space.

§ 323.480 *Communication expenses.* This account shall include the cost of telephone, telegraph, cable, radio, teletype, and all other communication services.

§ 323.481 *Office supplies, stationery, and printing.* This account shall include the cost of office supplies and of stationery and printing used in general offices, including the cost of printing annual reports, contracts, leases, and passes.

§ 323.482 *Membership dues and subscriptions.* This account shall include membership dues and fees in associations and subscriptions to periodicals and newspapers.

§ 323.483 *Entertaining and solicitation.* This account shall include expenses of canvassing and soliciting traffic, commissions paid tourist and outside agents for solicitation and procurement of traffic, and all entertaining expenses.

§ 323.484 *Traveling expenses.* This account shall include all traveling expenses of general officers and their employees on official business of the company.

§ 323.485 *Insurance and bond premiums.* This account shall include insurance premiums, including credits to insurance reserve to cover self-carried risk from loss or damage, not provided for elsewhere.

It shall also include premiums on fidelity bonds of general officers and em-

ployees to protect the company from loss; also premiums on insurance, such as burglary, theft, and robbery.

§ 323.486 *Taxes.* This account shall include taxes on old age benefits, unemployment compensation, social security, and similar taxes computed on basis of payroll, not provided for elsewhere.

§ 323.487 *Postage.* This account shall include the cost of postage for mailing official business, including parcel post and registered mail, not provided for elsewhere.

§ 323.488 *Maintenance of office buildings and equipment.* This account shall include the cost of repairing general office buildings and equipment, furniture, and machines. It shall also include the rental of office buildings, tabulating machines, and office equipment.

§ 323.489 *Miscellaneous.* This account shall include all expenses of a general character for which no other account is provided.

ITEMS

Armored car service.
Clipping service.
Credit investigations.
Draping buildings.
Donations to Y. M. C. A., etc.
Fees and expenses of directors.
Office cleaning service.
Publishing notice of stockholders' meetings.
Publishing corporate and financial reports.
Registrar and transfer agent's fees.
Rent of safe deposit boxes.
S. E. C. fees.
Towel service.
Watchman service.

§ 323.490 *Management and operating commissions.* This account shall include commissions accruing and payable to other persons or concerns acting as managing or operating agents of the carrier, where the carrier does not maintain an operating organization. It does not include the customary agency fees, commissions, and brokerage paid general and subagents at outposts, which latter shall be charged to account 415, "Agency fees and expenses."

§ 323.491 *Advertising.* This account shall include the cost of advertising, including the cost of preparing, publishing, and distributing advertising matter.

§ 323.492 *Pensions and relief.* This account shall include pensions and gratuities paid to retired or incapacitated employees, or heirs of employees, and expenses in connection therewith; also cost of life and benefit insurance on employees.

A carrier may account for pensions on an accrual basis provided it has established a retirement plan whereby it definitely agrees to pay pensions to its retired employees.

No charges shall be made to this account in anticipation of discretionary pension payments in the future.

DEPRECIATION AND AMORTIZATION

This general account shall include all expenses accrued for depreciation or amortization of all property operated in transportation service by the carrier which is subject to depreciation accounting.

§ 323.497 *Depreciation of property and equipment.* This account shall include the amount of depreciation, accruals applicable to the accounting period for depreciable property and equipment operated by the carrier.

§ 323.498 *Depreciation adjustment.* This account shall include the difference between the amount of depreciation accruals credited to account 170, "Reserve for depreciation—Property and equipment," with respect to each unit retired from service, and the book cost of said unit, less the selling price or the amount of net salvage or insurance recovered from the retired unit.

§ 323.499 *Amortization of improvements on leased property.* This account shall include the amount of amortization accruals applicable to the accounting period for improvements made by the carrier on leased property which it operates in transportation service.

The amortization charges shall be computed so as to distribute the service value of the improvements in equal annual charges over the period of their useful life in the service of the carrier.

CLEARING ACCOUNTS

§ 323.500 *Masters.* This account shall be charged with amounts advanced or other items due from masters, and shall be credited with vessels' pay rolls, allowable expenses, and unexpended cash balance.

§ 323.505 *Pursers.* This account shall be charged with cash advanced to pursers and credited with endorsed traveling checks and other disbursements and allowable expenses and unexpended cash balances.

§ 323.535 *Advances, prepaid beyond, and other manifest items.* When vessel manifests are accounted for, this account shall be credited with advanced and prepaid beyond charges, and miscellaneous manifest items, such as consular fees, cargo insurance, handling, transshipment, and transfers. It shall be charged with the expenses covered by these collections. As transactions of terminated voyages are completed and audited, if the balance in this account is a net debit, it shall be transferred to account 424, "Miscellaneous voyage expenses," and if a net credit, to account 321, "Miscellaneous voyage revenue."

§ 323.540 *Bar accounts.* This account shall be charged with the inventory of bar supplies aboard vessels at the beginning of a voyage or period, and with all purchases of bar supplies during the voyage or period. It shall be credited with the inventory of bar supplies on hand at the end of each voyage or period and with all sales during the voyage or period. As transactions applicable to completed voyages or periods are audited, if the balance in this account is a net debit, it shall be transferred to account 424, "Miscellaneous voyage expenses," and if a net credit, to account 321, "Miscellaneous voyage revenue."

§ 323.545 *Slop chest account.* This account shall be charged with the inventory of slop chest supplies aboard vessels at the beginning of a voyage or

period, and with all purchases of slop chest supplies during the voyage or period. It shall be credited with the inventory of slop chest supplies on hand at the end of the voyage or period and with all sales during the voyage or period. As transactions applicable to completed voyages or periods are audited if the balance in this account is a net debit, it shall be transferred to account 424, "Miscellaneous voyage expenses," and if a net credit, to account 321, "Miscellaneous voyage revenue."

§ 323.551 *Material store expense.* This account shall be charged with the cost of supervision, labor, material, and miscellaneous expenses incurred in the operation of material and stationery stores. The charges shall include the cost of receiving, storing, handling, and issuing materials, supplies, and stationery.

Cash discounts which cannot be applied to the cost of particular classes of material shall be credited to this account.

For the purpose of clearing this account, the carrier shall add to the cost of material, supplies, and stationery issued from material stores a suitable loading charge which will fairly distribute the store expense equitably over the store issues.

To avoid monthly fluctuations in the ratio of store expense to the cost of material, supplies, and stationery issued, the carrier is permitted to adopt a fair percentage rate in making monthly apportionments, provided this account is properly adjusted at least once a year.

ITEMS

Adjustment of inventories, when not assignable to particular items.
Books, printing, and stationery supplies.
Building service.
Collecting, handling, and disposing of scrap and obsolete material.
Communication service.
Discount on purchases when not assignable to particular items.
Freight, express, and drayage when not assignable to particular items.
Heat, light, and power for storerooms and offices.
Injuries and damages.
Inspecting and testing.
Insurance.
Loss and damage due to breakage, leakage, fire, or other causes, less credits received from insurers, common carriers, or others to reduce such losses.
Pay and expenses of storekeepers, clerks, fire, or other causes, less credits received handling, and issuing material, supplies, and stationery.
Postage.

§ 323.561 *Vehicle operation.* This account shall be charged with the cost of supervision, labor, material, and other expenses incurred in the maintenance and operation of vehicles and other service equipment. The carrier shall clear this account by apportioning all expenses to the appropriate accounts in operating expenses on a fair and equitable basis, according to the benefit derived.

ITEMS

Books, stationery, printing, postage, and office supplies.
Communication service.
Fuel and lubricants.
Injuries and damages.
Insurance.
License fees for vehicles and drivers.
Maintenance of buildings and equipment.

Operation of garages.
Pay and expenses of drivers, mechanics, etc.
Tires, tubes, and chains.

CONDENSED EXPENSE ACCOUNTS

§ 323.590 *Operating - expense accounts to be kept by Class B maritime carriers.*

TERMINATED VOYAGES

- 401. Wages.
- 402-404. Subsistence and stores.
- 407. Fuel.
- 406 and 408. Repairs.
- 410-412. Insurance.
- 413. Charter hire.
- 414-417. Other voyage expenses.
- 418-420. Stevedoring.
- 423. Canal tolls.
- 424. Miscellaneous voyage expenses.

INACTIVE VESSEL EXPENSE

- 451-464. Lay-up expenses.

OTHER EXPENSE

- 470. Expense of pool participation.
- 471-474. Terminal operations.
- 475. Interdepartmental credits.

ADMINISTRATION AND GENERAL

- 476-481. General office expenses.
- 482-483. Membership and solicitation.
- 484. Traveling expenses.
- 485. Insurance premiums.
- 486. Taxes.
- 487-489. Miscellaneous.
- 490. Management and operating commissions.
- 491. Advertising.

DEPRECIATION AND AMORTIZATION

- 497. Depreciation.
- 498. Depreciation adjustment.
- 499. Amortization of improvements on leased property.

INCOME INSTRUCTIONS

§ 323.0-51 *Purpose of income accounts.* The income accounts are designed to show for each calendar year the amount of money that a carrier becomes entitled to receive for transportation services rendered, the income accrued upon investments in securities and non-carrier property, the accrued costs payable for the transportation services rendered, the amounts accrued for taxes, for use of moneys, for use of properties of others, accounting adjustments attributable to prior years, and reservations and appropriations of income during the period.

§ 323.0-52 *Statement of income accounts.* The accounting for income shall be coincident with the transactions which create them. For the purpose of meeting this requirement, the carriers shall account for unaudited income upon an accrual basis.

INCOME ACCOUNTS

CREDIT ACCOUNTS

§ 323.601 *Water-line operating revenue.* This account shall include the total operating revenues as recorded in accounts 301 to 365, inclusive.

§ 323.602 *Income from nonshipping property and equipment.* This account shall include the income derived from nonshipping property and equipment owned or operated by the carrier.

§ 323.603 *Dividend income.* This account shall include dividends received on

capital stock of other companies, the income from which is the property of the carrier. Dividends may be credited prior to actual collection if their payment is reasonably assured by past experience, guaranty, anticipated provisions, or otherwise. This account shall not include dividends on capital stock issued or assumed and owned by the carrier.

§ 323.604 *Interest income.* This account shall include interest accruals on securities of other companies, the income from which is the property of the carrier. It shall also include interest on bank balances, certificates of deposit, open accounts, and similar items.

Interest shall not be credited before actual collection unless its payment is reasonably assured by past experience, guaranty, anticipated provisions, or otherwise.

This account shall not include interest on securities issued or assumed and owned by the carrier.

§ 323.605 *Income from sinking and other funds.* This account shall include the income accruals on cash, securities of other companies, and other assets held in sinking or other funds. Credits to this account, of income from special funds retainable therein, shall be concurrently charged to account 633, "Miscellaneous reservations of income," and credited to account 298, "Earned surplus—Appropriated."

No dividends or interest on securities issued or assumed by the carrier shall be included in this account.

§ 323.606 *Release of premium on long-term debt.* This account shall include for each fiscal period such proportion of the premium on outstanding long-term obligations as is applicable to such period.

§ 323.607 *Miscellaneous income.* This account shall include all income not provided for elsewhere, such as:

Profits from conversion of foreign currencies.

Fees collected in connection with exchange of coupon bonds for registered bonds.

§ 323.608 *Delayed income credits.* This account shall include income credits and adjustments relating to operating revenues, operating expenses, or income, arising during the current year and applicable to prior years, for which no provision was previously made, and which are relatively so large that their inclusion in the current accounts would seriously distort those accounts.

Entries to this account shall include sufficient detail to indicate the primary accounts to which they relate.

DEBIT ACCOUNTS

§ 323.620 *Water-line operating expense.* This account shall include the total operating expenses recorded in accounts 401 to 499, inclusive.

§ 323.621 *Water-line tax accruals.* This account shall include accruals for all taxes (except income, excess profits, and pay roll taxes) relating to water-line property, equipment, or operations, whether based upon the valuation of the property, amount of securities issued or outstanding, gross or net earnings, or other basis; also taxes for issuing and

recording mortgages or other evidences of debt.

The taxes on leased shipping property shall be included in this account by the carrier obligated to assume such taxes under the lease.

When taxes are levied and the amount includible in this account is not definitely stated, the amount levied shall be equitably apportioned between the appropriate accounts.

Taxes on long-term debt, paid at source under tax-free covenants, shall be charged to account 627, "Miscellaneous income charges."

Taxes collected from others, and payable to various taxing agencies, shall be credited to account 211, "Traffic accounts payable."

When sales or other taxes are assessed as part of the cost of material and supplies, or other tangible personal property, they shall be included in the cost of the property purchased.

Taxes assessed against carriers for electric energy, telegraph, telephone, radio, cable messages, checks, safe deposit boxes, motor vehicle licenses, etc., shall be included in operating expenses as part of the cost of service.

§ 323.623 *Expenses of nonshipping property and equipment.* This account shall include all expenses, including depreciation, insurance, taxes, rent, etc., of maintaining and operating nonshipping property and equipment owned or operated by the carrier.

§ 323.625 *Maintenance of investment organization.* This account shall include organization and administration expenses of lessor companies whose water-line property and equipment is leased to others for operation; also investments in securities.

Advertising annual reports.
Directors' fees.
Law expenses.
Office expenses.
Printing and mailing dividend checks.
Publishing and mailing annual and other corporate reports and statements.
Salaries of officers, clerks, and other employees.
Stationery and printing.

§ 323.626 *Uncollectible accounts.* This account shall be charged with amounts estimated as sufficient to provide for loss from uncollectible accounts receivable. Concurrently, such amounts shall be credited to account 130, "Reserve for doubtful accounts," which latter account shall be charged with amounts determined to be uncollectible after a diligent effort to collect. This account may also be charged with uncollectible accounts in cases where because of the few items involved no reserve has been established.

§ 323.627 *Miscellaneous income charges.* This account shall include amounts properly chargeable to income, not provided for elsewhere, such as:

Call for bids in accordance with provision of mortgages.
Cost of advertising bonds drawn for redemption.
Losses due to conversion of foreign currencies.
Premiums on bonds to assure performance of contracts when chargeable to income.

Taxes on interest on funded debt payable at source under tax-free covenants.
Trusts, current expenses of maintaining and administering.
Trustees' commissions and fees for paying bond interest on coupons and expenses connected with such payments.

§ 323.628 *Interest on funded debt.* This account shall include the current accruals of interest on all classes of funded debt.

It shall not include interest on funded debt issued or assumed and owned by the carrier.

Interest included in the face value of securities issued in acquiring property or equipment shall be charged to account 190, "Prepayments," and cleared to this account as it accrues.

Interest on matured funded debt shall be charged to account 629, "Interest on unfunded debt."

§ 323.629 *Interest on unfunded debt.* This account shall include the current accruals of all interest except interest chargeable to account 628, "Interest on funded debt."

§ 323.630 *Amortization of discount on long-term debt.* This account shall include for each fiscal period such proportion of the discount and expense on outstanding long-term debt as is applicable to the period.

§ 323.631 *Miscellaneous amortization charges.* This account shall include current charges for amortization of discount, commissions, and expense on capital stock of the carrier; also expenses of organization and other items properly includible in income, if the carrier elects to amortize such items by regular charges to income in such manner as will equitably distribute the amounts over appropriate periods.

§ 323.632 *Income taxes.* This account shall include current accruals of taxes, based on the carrier's income and excess profits.

§ 323.633 *Miscellaneous reservations of income.* This account shall include appropriations or reservations of income for sinking and other funds, and accretions on the contents of such funds when retainable therein; also appropriations of income not provided for elsewhere.

Amounts charged to this account shall be concurrently credited to account 298, "Earned surplus—Appropriated."

§ 323.634 *Delayed income debits.* This account shall include delayed income debits and adjustments relating to operating revenues, operating expenses, or income, arising during the current year and applicable to prior years, for which no provision was previously made and which are relatively so large that their inclusion in the current accounts would seriously distort those accounts.

Entries to this account shall include sufficient detail to indicate the primary accounts to which they relate.

SURPLUS INSTRUCTIONS

§ 323.0-56 *Purpose of unearned surplus account.* The unearned surplus account is designed to show surplus arising from sources other than earned surplus.

§ 323.0-57 *Purpose of earned surplus account.* The earned surplus accounts are designed to show the changes in earned surplus during each calendar year as affected by the balance of the income account as reported for the period; by any disposition of earned surplus made solely at the option of the carrier; and by miscellaneous gains or losses not provided for elsewhere.

EARNED SURPLUS; UNAPPROPRIATED

CREDIT ACCOUNTS

§ 323.781 *Net income balance.* The net balance of all income accounts shall be closed into this account at the end of each calendar year.

§ 323.782 *Credits from property and equipment retired.* This account shall include the net proceeds in excess of the book cost realized from the sale or disposition of transportation property. In determining the net proceeds, any expense in connection with the sale or preparing the property for sale shall be deducted from the selling price.

§ 323.783 *Miscellaneous credits.* This account shall include amounts creditable to earned surplus, including amounts representing increases of resources not properly assignable to other accounts. Among the items are:

- Adjustment of depreciation reserve when authorized by the Commission.
- Cancellation of liability accounts (including unclaimed wages) written off because of inability to locate the creditor.
- Credits resulting from adjustments required to bring to par debt obligations issued or assumed by the carrier and reacquired at less than par value.
- Items, except revenue overcharges, erroneously collected and retained because of inability to make refund.
- Profits derived from sale of investment securities.
- Profits derived from sale of nonshipping property and equipment.
- Recovery of fines previously charged to earned surplus.
- Remittances received from anonymous sources when it is not known the purpose for which remitted.
- Unreleased premiums on long-term debt reacquired before maturity.

DEBIT ACCOUNTS

§ 323.784 *Recapture profits; United States Maritime Commission.* This account shall include excess profits that accrue to the United States Maritime Commission under the "recapture" clauses in sections 606 and 607 of the Merchant Marine Act of 1936, which are credited to account 265, "Recapture profits—United States Maritime Commission."

§ 323.786 *Miscellaneous debits.* This account shall include amounts chargeable to earned surplus, including amounts written off and payments not properly chargeable to other accounts. Among the items are:

- Adjustment of land values.
- Book cost (in excess of reserve provisions) of property reverting to lessor.
- Contributions for charitable, social, or community welfare purposes which are not connected with protection of its property, development of its business, or welfare of its employees.
- Debits resulting from adjustments to bring to par long-term obligations issued or assumed by the carrier and reacquired at more than par value.
- Discount and expense on capital stock remaining at time of its reacquirement, in excess of the pro rata portion absorbed in unearned surplus.
- Adjustments of the depreciation reserves when authorized by the Commission.
- Loss of funds due to bank failures.
- Losses resulting from sale, destruction, or abandonment of nonshipping property and equipment.
- Payments of liability accounts previously written off through earned surplus.
- Penalties and fines for violation of Federal or State laws when not specifically provided for elsewhere.
- Unextinguished discount and expense on funded debt reacquired before maturity.

§ 323.787 *Miscellaneous reservations of earned surplus.* This account shall include appropriations or reservations of earned surplus, set aside in special reserves, including amounts appropriated to sinking and other special funds maintained by the carrier.

Amounts charged to this account shall be credited to account 298, "Earned surplus—Appropriated."

Similar appropriations made from income shall be charged to account 633, "Miscellaneous reservations of income."

The use of this account is conditional upon the carrier's having an adequate credit balance in earned surplus.

§ 323.788 *Dividend appropriations of earned surplus.* This account shall include amounts definitely declared payable from earned surplus as dividends on actually outstanding capital stock issued or assumed by the carrier, other than debenture stock. If a dividend is not payable in cash, the consideration shall be described with sufficient particularity to identify it.

This account shall not include dividends on capital stock issued or assumed by the carrier and owned by it, whether pledged as collateral, held in its Treasury, in special deposits, or other special funds.

By the Commission.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 47-10691; Filed, Dec. 9, 1947;
8:49 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Commodity Exchange Authority

[17 CFR, Part 11]

REGULATIONS UNDER COMMODITY EXCHANGE ACT

NOTICE OF PROPOSED AMENDMENT

Notice is hereby given, pursuant to section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C. 1003), that in aid of the prohibition against wash sales and fictitious sales contained in the Commodity Exchange Act (7 U. S. C. 1-17a), the Secretary of Agriculture is considering the issuance of an amendment to the regulations promulgated under such act. The proposed amendment, which would comprise a new section of Part 1, Title 17, Code of Federal Regulations, is as follows:

Application and closing out of offsetting long and short positions. Any futures commission merchant who, on or subject to the rules of a contract market:

(a) Shall purchase any commodity for future delivery for the account of any customer (other than the "Customers' Account" of another futures commission merchant) when the account of such customer at the time of such purchase has a short position in the same future of the same commodity on the same market, or

(b) Shall sell any commodity for future delivery for the account of any customer (other than the "Customers' Account" of another futures commission merchant) when the account of such customer at the time of such sale has a long position in the same future of the same commodity on the same market,

shall on the same day apply such purchase or sale against such previously held short or long position, as the case may be, and shall promptly furnish such customer a purchase and sale statement, or account sale, showing the financial result of the transactions involved.

In all instances wherein the short or long position in such customer's account immediately prior to such offsetting purchase or sale is greater than the quantity purchased or sold, the futures commission merchant shall apply such offsetting purchase or sale to such portion of the previously held long or short position as may be specified by the customer. In the absence of specific instructions from the customer, the futures commission merchant shall apply such offsetting purchase or sale to the oldest portion of the previously held short or long position, as the case may be.

The provisions of this section shall not apply to purchases or sales of job lots against positions in round lots, nor to purchases or sales of round lots against positions in job lots, on markets where round lots and job lots are cleared separately.

All persons who desire to submit written data, views, or arguments for consideration in connection with the pro-

posed amendment shall file the same in duplicate with the Hearing Clerk, Room 1844, South Building, United States Department of Agriculture, Washington 25, D. C., not later than 5:30 p. m., e. s. t., on the 20th day after the publication of this notice in the FEDERAL REGISTER.

Issued this 4th day of December 1947.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-10824; Filed, Dec. 9, 1947;
8:50 a. m.]

Production and Marketing Administration

[17 CFR, Part 912]

HANDLING OF MILK IN DUBUQUE, IOWA, MARKETING AREA

DECISION WITH RESPECT TO PROPOSED AMENDMENTS TO TENTATIVELY APPROVED MARKETING AGREEMENT AND ORDER

Pursuant to Public Act No. 10, 73d Congress (May 12, 1933) as amended and as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended (hereinafter referred to as the "act"), and the rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and orders (7 CFR, Supps., 901 et seq.; 11 F. R. 7737, 12 F. R. 1159, 4904), a public hearing was held at Dubuque, Iowa, on August 28, 1947, pursuant to the notice thereof which was issued on August 15, 1947 (12 F. R. 5672) upon proposed amendments to the tentatively approved marketing agreement, as amended, and to the order, as amended, regulating the handling of milk in the Dubuque, Iowa, marketing area.

Upon the basis of the evidence introduced at such hearing and the record thereof, the Acting Assistant Administrator, Production and Marketing Administrator, on October 31, 1947 filed with the Hearing Clerk, United States Department of Agriculture, his recommended decision in this proceeding. The notice of the filing of such recommended decision and the opportunity to file exceptions thereto was published in the FEDERAL REGISTER of November 5, 1947 (12 F. R. 7254).

The material issues on the record were whether the prices for Class I milk and Class II milk should be increased 50 cents per hundredweight and whether certain provisions of the order should apply to a handler who disposed of a greater portion of his milk as Class I milk and Class II milk in another marketing area regulated by another milk marketing order pursuant to the act. There was reference in the evidence to an alleged need for minimum "floor" prices for Class I milk and Class II milk for September through December 1947, and to a proposal for an even-production incentive plan of making payments to producers. All evidence, however, within the scope

of the notice of hearing, was fragmentary and inconclusive.

No exceptions were filed to the findings and conclusions in the Acting Assistant Administrator's recommended decision.

Findings and conclusions. Upon the basis of the evidence adduced at such hearing, it is hereby found and concluded that an amendment should not be issued.

The record does not evidence a current need for an increased price for Class I milk and Class II milk nor for a change with respect to the application of certain provisions of the order, to a handler disposing of most of his Class I milk and Class II milk in another marketing area. The evidence, within the scope of the notice of hearing, fails to disclose the need for any change in or amendment to the program.

It is hereby ordered that this decision be published in the FEDERAL REGISTER.

This decision filed in Washington, D. C. this 4th day of December 1947.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-10823; Filed, Dec. 9, 1947;
8:50 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[47 CFR, Parts 1, 64]

[Docket No. 8664]

DOMESTIC TELEGRAPH; SPEED OF SERVICE STUDIES AND REPORTS

NOTICE OF PROPOSED RULE MAKING

DECEMBER 1, 1947.

In the matter of proposed amendment of §§ 1.560 and 64.2 of the Commission's rules and regulations governing the conduct of domestic telegraph speed of service studies and reports with respect thereto.

1. Notice is hereby given of proposed rule making in the above-entitled matter.

2. The proposed changes in the rules and regulations, set forth below, provide for the conduct of domestic telegraph origin to destination speed of service studies and reporting with respect thereto.

3. The proposed rules are issued under the authority of the provisions of the Communications Act of 1934, as amended, and sections 201 and 214 thereof in particular.

4. Any interested person who is of the opinion that the proposed rules should not be adopted, or should not be adopted in the form set forth, may file with the Commission on or before January 15, 1948, a written statement or brief setting forth his comments. The Commission will consider all comments that are received before taking any final action in the matter, and if any comments are submitted which appear to warrant the holding of an oral argument, notice of the time and place of such oral argument will be given.

5. In accordance with the provisions of § 1.764 of the Commission's rules and regulations, an original and 14 copies of all statements, briefs or comments filed shall be furnished the Commission.

Adopted: November 28, 1947.

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

1. Amend § 1.560 to read as follows:

§ 1.560 *Records to be furnished regarding domestic telegraph speed of service.* The Western Union Telegraph Company shall furnish monthly reports under §§ 64.201 through 64.283 of the rules and regulations in regard to Message center speed of service and Origin to Destination speed of service on F. C. C. Forms No. 338-A and No. 340-A¹ respectively, and copies of instructions to field offices in accordance with § 64.226 of the rules and regulations.

2. Amend Part 64 of the rules as follows:

(a) Before § 64.1 insert the following title: "Subpart A — Traffic Damage Claims."

(b) Delete § 64.2 and in lieu thereof insert the following:

SUBPART B—DOMESTIC TELEGRAPH SPEED OF SERVICE STUDIES

DEFINITIONS

§ 64.201 *Message center.* A "message center" means any telegraph operating room whose primary function is sending and receiving telegrams by telegraph, telephone, tube, or belt conveyor and which is usually separated from any public office on the premises. In the case of main offices comprised of several operating units, such as telephone centers, teline centers and trunk centers, all such units together shall be considered one message center.

§ 64.202 *Delivery office.* A "delivery office" is an office operated by the company or its agent from which messages are dispatched for physical delivery by messengers and where more than 50% of the routes are business routes.

§ 64.203 *Business routes.* A "business route" means any route whose due-out time is controlled by a business message.

§ 64.204 *Sent wire numbers.* A "sent wire number" means the channel message serial number assigned, usually beginning each day with the number 1, to messages over each channel each day.

§ 64.205 *Time filed.* "Time filed" (except in the case of multiple address messages) means the time a message is first accepted at an office for transmission. In the case of messages received in an office by messenger, the time the messenger returns to the office from the pickup run shall be the time filed. In the case of messages filed at the counter, the time the transaction with the sender is completed shall be the time filed. In the case of messages filed or corrected over the telephone, the time the transaction with the sender is completed shall be the time filed. In the case of messages filed

over a teline, the time the message is correctly received and is available for release from the receiving position shall be the time filed. *Provided, however,* That if an acknowledgment is sent before the message is available for release from the receiving position, the time the message is acknowledged shall be the time filed. In the case of multiple address messages where individual copies of the message are not filed, the time filed shall be no later than the time duplicating and addressing, prior to transmission, is completed.

§ 64.206 *Time delivered.* "Time delivered" means the time a message is delivered to the addressee (or to a person authorized to receive the message for the addressee) or the first attempt to make such delivery.

§ 64.207 *First attempt.* "First attempt" means: In the case of teleprinter teline delivery, the time transmission was attempted but could not be made because the addressee did not answer or, having answered, requested later transmission; in the case of telephone delivery, the time the addressee's telephone is reported to be busy or not answered or the addressee is not available to receive the message. In all such cases there shall be noted on the message the "first attempt" time and the reason for non-delivery.

§ 64.208 *Message center speed of service.* Message center speed of service is the interval of time between the receipt of a message in a message center to the time of transmission from that message center.

§ 64.209 *Origin to destination speed of service.* Origin to destination speed of service in the case of messages delivered by private customer teline or by telephone, means the interval between time filed to time delivered. In the case of messages delivered by messenger it means the sum of three separate studies herein provided as follows: (a) Time filed to time received at delivery offices, (b) time received at delivery offices to time routed out and (c) time routed out to time delivered.

GENERAL PROVISIONS

§ 64.221 *Instructions for the conduct of domestic telegraph speed of service studies and the submission of reports thereof.* The Western Union Telegraph Company shall conduct monthly speed of service studies in accordance with the provisions of §§ 64.201 through 64.283 in the following twenty-five cities: Atlanta, Ga.; Baltimore, Md.; Boston, Mass.; Buffalo, N. Y.; Charlotte, N. C.; Chicago, Ill.; Cincinnati, Ohio; Cleveland, Ohio; Dallas, Tex.; Denver, Colo.; Detroit, Mich.; Jacksonville, Fla.; Kansas City, Mo.; Los Angeles, Calif.; Minneapolis, Minn.; New Orleans, La.; New York, N. Y.; Oakland, Calif.; Philadelphia, Pa.; Pittsburgh, Pa.; Portland, Oreg.; Richmond, Va.; St. Louis, Mo.; San Francisco, Calif.; and Washington, D. C., and shall file with the Commission, not later than the twentieth day of each succeeding month, reports thereof in quadruplicate, in accordance with § 1.560 of the Commission's rules and regulations.

§ 64.222 *Messages to be marked with a filing time.* All classes of messages which were marked with a filing time according to company practice on or after March 1, 1943 shall continue to be marked with a filing time as prescribed in § 64.205.

§ 64.223 *Computation of daily load.* The 24-hour daily average message load shall be determined on the basis of messages handled the previous month on all days, Monday through Friday, required to be studied.

§ 64.224 *Types of messages to be tallied at message centers.* Of the messages selected, as hereinafter provided, the following shall be tallied by time intervals on speed of service daily tally sheets: Government (priority, full rate, and serial). Priority messages, X and RX (excluding RX Day Letters) Money Order, CND, Full Rate, Serial, CAK (except Day letter and Night letter CAK). Service messages shall be tallied as Full Rate messages.

§ 64.225 *Suspension of tallying.* Speed of service tallies shall not be taken with respect to messages handled on the following holidays: New Year's, Independence Day, Labor Day, Thanksgiving, and Christmas; and on the day immediately preceding each of the foregoing holidays. In the event of a serious and unusual communication emergency such as that caused by flood, earthquake, strike by respondent's employees, or fire, tallying may be suspended. In such cases, however, the Commission shall be promptly notified of any city at which studies are suspended. Any suspension of tallying pursuant to the provisions of this paragraph shall be noted and explained on the monthly summary forms filed with the Commission.

§ 64.226 *Company instructions to Offices making studies.* Two copies of all general instruction and of any amendments thereto issued to field offices for the purpose of complying with § 1.560 and §§ 64.201 through 64.283 of these rules and regulations shall be filed with the Commission upon issuance.

§ 64.227 *Summary reports.* The results of tallies of speed of service shall be summarized monthly at each city on forms approved by the Commission. The individual monthly summaries shall then be forwarded to the headquarters office of the carrier for completion of F. C. C. Form 338-A, Monthly Summary of Message Center Speed of Service, and on F. C. C. Form No. 340-A¹ Monthly Summary of Origin to Destination Speed of Service.

MESSAGE CENTER SPEED OF SERVICE; TALLY ROUTINE FOR MANUALLY OPERATED MESSAGE CENTERS

§ 64.241 *Tallies; when made.* Speed of Service tallies at manually operated message centers shall be made after 7 p. m. the day of transmission but not later than the day following transmission of the messages under study except that any tally to be made on a holiday may be postponed to the following day.

§ 64.242 *Volume of messages to be tallied.* At each office studied there shall

¹ Filed as part of the original document.

be tallied for each day, Monday through Friday, not less than one-quarter of 1% of the total 24-hour daily average of manually sent and received messages: *Provided, however, That for each such day a minimum of 75 messages shall be tallied by time intervals.*

§ 64.243 Selection of message groups.

(a) Groups of messages to be sampled shall be selected for tallying in the following manner:

(1) Each compartment designation of the file cabinets containing messages transmitted over teleprinter or multiplex circuits, excluding those designations or compartments containing only messages sent over tieline circuits, shall be entered on a card. Where large groups of messages, such as government messages, have in the past been filed separately from other messages without subdivision, subdivisions of such groups shall be made and a designation for each subdivision entered on a card so that there will be a representative number of cards for the number of messages in such groups.

(2) The entire set of cards shall be thoroughly shuffled daily and a number withdrawn to determine the groups of messages from which tallies will be made. These cards shall be withdrawn and used in the order of their appearance in the pack, so that the cumulative number of messages sent between 9:01 a. m. and 6:00 p. m. contained in the compartments or groups represented by the cards used is approximately $2\frac{1}{2}\%$ of the average 24-hour daily manually sent and received messages.

§ 64.244 Selection of messages to be tallied. (a) The individual messages to be tallied from the compartments or groups selected shall be determined from the sent wire number as follows:

(1) A set of ten cards shall be prepared, each card bearing one of the digits 0 to 9.

(2) The ten cards shall be thoroughly shuffled face down. The digit appearing on the bottom card shall determine the messages to be tallied. Each message in the selected compartments or groups transmitted between 9:01 a. m. and 6:00 p. m. on which the sent wire number ends in the digit selected shall be tallied.

(3) If, in accordance with the foregoing instructions, the required 75 message tallies by time interval are not obtained upon examination of the messages in the compartments or groups originally selected (containing approximately $2\frac{1}{2}\%$ of the average 24-hour daily sent and received messages) a number of additional message compartments shall be selected and examined in the order their designations appear in the shuffled pack. In no event, however, shall it be necessary to select and examine more than $3\frac{1}{2}\%$ of the total average 24-hour sent and received messages. If experience shows that examination of $3\frac{1}{2}\%$ of the total average 24-hour daily manually sent and received messages does not produce 75 tallies by time interval, however, additional messages in the compartments examined shall be selected and tallied by simultaneous use of one or more additional digits. These digit numbers shall be selected in order from the bottom of the pack of digit cards. In no case, however, shall less than $2\frac{1}{2}\%$ of the average

24-hour daily sent and received messages be examined for tallying when two or more digits are used.

§ 64.245 Measurement of time interval.

(a) The time interval for tallied messages shall be measured as follows:

(1) In the case of messages received from public offices or message centers over teleprinter or multiplex circuits manually operated at the transmitting end, the time interval shall be measured and digit time to time sent.

(2) In the case of messages received from public offices or message centers over Morse circuits, the time interval shall be measured from the received time placed on the message by the Morse operator to the time sent.

(3) In the case of messages received or filed in the message center over the telephone, the interval shall be measured from the received or filing time to the time sent.

(4) In the case of messages filed over customer tieline circuits, the interval shall be measured from the filing time at the message center to the time sent.

(5) In the case of messages received by other means, the interval shall be measured from the time received at the message center to the time sent.

(6) In cases where messages are subject to the RQ-BQ handling, the interval shall be measured from digit or received time, as the case may be, to the last BQ time.

§ 64.246 Exclusion of messages from tally. Messages other than those specified in § 64.224, or on which the office speed of service cannot be accurately measured as specified in § 64.245, shall not be tallied. These messages include among others: Wire, Press, Day Letter, Night Letter, Deadhead, Cable, Wireless, Radio EFM, messages received through reperforator relay, confirmation copies of messages previously delivered, messages accepted and marked on the relay copy "subject to office hours" and delayed for that reason and messages sent from the message center over Morse circuits or customer tieline circuits or commission agency circuits. All messages to be excluded from the tally shall be specifically listed in the company instructions issued to field offices.

MESSAGE CENTER SPEED OF SERVICE; TALLY ROUTINE FOR REPERFORATOR OPERATED MESSAGE CENTERS

§ 64.251 Volume of messages to be tallied. At each office studied there shall be tallied by time intervals each day between 9:01 a. m. and 6:00 p. m. Monday through Friday, a number of messages not less than one-half of 1% of the 24-hour daily average number of messages sent over multiplex reperforator circuits, *Providing, however, That for each day a minimum of 75 messages shall be tallied by time intervals.*

§ 64.252 Selection of messages to be tallied. (a) The selection of messages to be tallied shall be made in the following manner:

(1) The name or designation of each outgoing multiplex channel associated with a secondary reperforator and line transmitter shall be entered on a list of

consecutively numbered cards. In the case of lightly loaded channels, two or more channels with adjacent line transmitters may be grouped together if it is practicable to make studies of these channels at the same time. The designation of these channels on the list or cards prepared shall be so arranged as to facilitate examination of the line transmitters.

(2) All observations of line transmitters shall be made in the order of their appearance on the list or cards prepared. Where a single line transmitter is being observed, the first message which it is possible to tally by time interval, of the types enumerated in § 64.224, shall be tallied. Where more than one line transmitter is being observed, the clerk shall tally, from all channels under observation, a total number of messages equal to the number of channels in the group being observed. Thereafter, the tally clerk shall move to the next succeeding channel or channels, observations continuing until the required number of messages have been tallied. If after observing any transmitter or group of transmitters for a period of five minutes the required number of messages have not been tallied, the clerk shall, nevertheless move to the next succeeding channel or channels. If, after all listed channels have been examined, an insufficient number of messages have been tallied observations shall be continued starting with the first channel observed that day. The last channel examined each day shall be the first channel examined the following day.

(3) If it is not necessary to observe messages continuously between 9:01 a. m. and 6:00 p. m. to secure the required number of tallies, the hours during which tallies are made shall be staggered from day to day so that each hour of the interval from 9:01 to 6:00 p. m. will be sampled as often as every other hour of that interval.

§ 64.253 Measurement of time interval. The following messages shall be tallied by time interval: messages received in the message center over circuits manually operated at the sending terminal and reperforator operated at the message center and messages which show that they originated in the message center (such as originating tieline or telephoned messages) and which were manually transmitted from a local sending position. In the case of messages received in the message center over circuits manually operated at the sending terminal and reperforator operated at the message center the interval shall be measured from the digit time to the time transmission is completed through the line transmitter. In the case of messages which show that they originated in the message center (such as originating tieline or telephoned messages) the interval shall be measured from the filing time to the time transmission is completed through the line transmitter.

ORIGIN TO DESTINATION SPEED OF SERVICE; TALLY ROUTINE FOR MESSAGES DELIVERED BY TELEPRINTER PRIVATE TIELINE

§ 64.261 Volume of messages to be tallied. At each office studied there shall

be tallied for each day, Monday through Friday, not less than 1% of the 24-hour daily average load of messages sent to teleprinter private tieline customers, *Provided, however*, That for each day a minimum of 15 messages shall be tallied by time intervals.

§ 64.262 *Selection of message groups.* (a) Groups of messages to be sampled shall be selected for tallying in the following manner:

(1) Each compartment designation of the file cabinets, containing messages transmitted over teleprinter private tielines, shall be entered on a card. Where large groups of messages, such as government messages, have in the past been filed separately from other messages without subdivision, subdivisions of such groups shall be made and a designation for each subdivision entered on a card so that there will be a representative number of cards for the number of messages in such groups.

(2) The entire set of cards shall be thoroughly shuffled daily and a number withdrawn to determine the groups of messages from which tallies will be made. These cards shall be withdrawn and used in the order of their appearance in the pack, so that the cumulative number of messages sent between 9:01 a. m. and 6:00 p. m. contained in the compartments or groups represented by the cards used is approximately 10% of the average 24-hour daily sent messages.

§ 64.263 *Selection of messages to be tallied.* (a) The individual messages to be tallied from the compartments or groups selected shall be determined from the sent wire number as follows:

(1) A set of ten cards shall be prepared, each card bearing one of the digits 0 to 9.

(2) The ten cards shall be thoroughly shuffled face down. The digit appearing on the bottom card shall determine the messages to be tallied. Each message in the selected compartments or groups transmitted between 9:00 a. m. and 6:00 p. m. on which the sent wire number ends in the digit selected shall be tallied.

(3) If, in accordance with the foregoing instructions, the required 15 message tallies by time interval are not obtained from examination of the messages in the compartments or groups originally selected (containing approximately 10% of the average 24-hour daily sent messages) a number of additional message compartments shall be selected and examined in the order their designations appear in the shuffled pack. In no event, however, shall it be necessary to select and examine more than 15% of the total average 24-hour sent messages. If experience shows that examination of 15% of the total average 24-hour daily sent messages does not produce 15 tallies by time interval, however, additional messages in the compartments examined shall be selected and tallied by simultaneous use of one or more additional digits. These digit numbers shall be selected in order from the bottom of the pack of digit cards. In no case, however, shall less than 10% of the average 24-hour daily sent messages be examined for tallying when two or more digits are used.

§ 64.264 *Exclusion of messages from tally.* Messages, other than those specified in § 64.224, shall not be tallied. These messages include among others: Wire, Press, Day Letter, Night Letter, Deadhead, Cable, Wireless, Radio EFM, messages accepted and marked on the relay copy "subject to office hours" and delayed for that reason. All messages to be excluded from the tally shall be specifically listed in the company instructions issued to field offices.

§ 64.265 *Measurement of time interval.* The interval of time to be measured is from the time filed to time delivered as defined in §§ 64.205 to 64.207, inclusive.

ORIGIN TO DESTINATION SPEED OF SERVICE;
TALLY ROUTINE FOR MESSAGES DELIVERED
BY TELEPHONE

§ 64.271 *Volume, selection and measurement.* The type of tally routine prescribed for messages delivered by teleprinter private tieline, §§ 64.261 to 64.265, inclusive, shall apply in the selection and tally of messages delivered by telephone, except that the individual messages to be tallied from the compartments or groups of telephoned messages shall be determined from the received wire number.

ORIGIN TO DESTINATION SPEED OF SERVICE;
TALLY ROUTINE FOR MESSAGES DELIVERED
BY MESSENGER

§ 64.281 *Procedure for manually operated message centers.* The type of tally routine prescribed for messages delivered by teleprinter private tieline, §§ 64.261 to 64.265, inclusive, shall apply in the selection and tally of messages manually transmitted to teleprinter operated delivery offices, except that the interval of time to be measured is from time filed to time transmitted to the delivery office.

§ 64.282 *Procedure for reperforator offices.* The volume, selection and measurement of messages at reperforator offices shall be conducted as follows:

(a) *Volume of messages to be tallied.* At each office studied there shall be tallied by time intervals each day, Monday through Friday, a number of messages not less than 1% of the 24-hour daily average number of messages sent over teleprinter operated delivery office circuits, *Provided, however*, That for each day a minimum of 15 messages shall be tallied by time intervals.

(b) *Selection of messages to be tallied.* The selection of messages to be tallied shall be made in the following manner:

(1) The name or designation of each outgoing teleprinter operated delivery office channel associated with a secondary reperforator and line transmitter shall be entered on a list of consecutively numbered cards. In the case of lightly loaded channels, two or more channels with adjacent line transmitters may be grouped together if it is practicable to make studies of these channels at the same time. The designation of these channels on the list of cards prepared shall be so arranged as to facilitate examination of the line transmitters.

(2) All observations of line transmitters shall be made in the order of their appearance on the list or cards prepared. Where a single line transmitter is being

observed, the first message which it is possible to tally by time interval, of the types enumerated in § 64.224, shall be tallied. Where more than one line transmitter is being observed, the clerk shall tally, from all channels under observation, a total number of messages equal to the number of channels in the group being observed. Thereafter, the tally clerk shall move to the next succeeding channel or channels, observations continuing until the required number of messages have been tallied. If, after observing any transmitter or group of transmitters for a period of five minutes the required number of messages have not been tallied, the clerk shall, nevertheless move to the next succeeding channel or channels. If, after all listed channels have been examined, an insufficient number of messages have been tallied observations shall be continued starting with the first channel observed that day. The last channel examined each day shall be the first channel examined the following day.

(3) If it is not necessary to observe messages continuously between 9:01 a. m. and 6:00 p. m. to secure the required number of tallies, the hours during which tallies are made shall be staggered from day to day so that each hour of the interval from 9:01 a. m. to 6:00 p. m. will be sampled as often as every other hour of that interval.

(c) *Measurement of time interval.* The interval of time to be measured is from time filed to the time transmission is completed through the line transmitter.

§ 64.283 *Procedure at delivery offices.* The following procedure shall be followed at delivery offices:

(a) The selection of messages to be tallied shall be made in the following manner:

(1) At all business offices in the cities enumerated in § 64.221, regularly maintaining route sheets, records shall be kept on route sheets showing whether the message controlling the due-out time is a business message. Each business route sheet shall indicate the due-out time according to established routing times, the time sent out, and the time returned. The due-out time shall be computed from the digit time at teleprinter operated offices working with manual relays and from the time received at other offices.

(2) Each city with 8 or more business offices shall separate the offices into four groups, designated Group 1, Group 2, Group 3, and Group 4; each group comprising approximately the same number of offices. Cities with less than 8 business offices shall be designated Group 1.

(3) Four times monthly in different weeks the headquarters office shall choose a four-hour period between the hours of 9:01 a. m. and 6:00 p. m. during a weekday, Monday through Friday, exclusive of holidays, to study routing and delivery performance on business routes at one of the four groups of offices. The group of offices to be studied shall be selected in a random manner so that each of the four groups will have an equal chance to be selected in any week. The field offices shall be notified of the

PROPOSED RULE MAKING

[47 CFR, Part 12]

[Docket No. 8665]

AMATEUR RADIO SERVICE

CODES AND CIPHERS PROHIBITED

DECEMBER 3, 1947.

In the matter of amendment of Part 12 of the Commission's rules and regulations governing Amateur Radio Service by adding § 12.105.

1. Notice is hereby given of proposed rule making in the above entitled matter.

2. One of the primary means by which the Commission is able to enforce the radio law and regulations is through the monitoring of radio transmissions in the various radio services. When codes or ciphers are used to conceal the real meaning of messages transmitted by radio, effective monitoring becomes more difficult and may become an intolerable burden. A prohibition against the use of codes and ciphers, therefore, is considered necessary. Article 8, section 2 (1) of the General Radio Regulations (Cairo Revision, 1938) contains a provision requiring amateurs when exchanging radio communications between different countries to use plain language. The proposed rule will incorporate this provision, and in addition will prohibit the transmission by amateurs of domestic messages expressed in codes or ciphers. It will not, however, prevent amateurs from using any particular form of emission or from employing abbreviations when the purpose and intent are to facilitate communications rather than to obscure their meaning.

3. The proposed rule is issued under authority contained in sections 303 (b), (f), (n), (r) and 403 of the Communications Act of 1934, as amended.

4. Any interested person who is of the opinion that the proposed rule should

not be adopted or should not be adopted in the form set forth may file with the Commission on or before December 31, 1947 a written statement or brief setting forth his comments. The Commission will consider all comments that are received before taking final action in the matter, and if any comments are submitted which appear to warrant the holding of an oral argument, notice of the time and place of such oral argument will be given.

5. In accordance with the provisions of § 1.764 of the Commission's rules relating to Organization and Practice and Procedure, an original and 14 copies of all statements, briefs or comments filed shall be furnished to the Commission.

Adopted: November 28, 1947.

FEDERAL COMMUNICATIONS

COMMISSION,

[SEAL] T. J. SLOWIE,
Secretary.

Proposed amendment of Part 12 of the Commission's Rules Governing Amateur Radio Service, adding a new section as follows:

§ 12.105 *Codes and ciphers prohibited.* The transmission by radio of messages in codes or ciphers in domestic and international communications to or between amateur stations is prohibited. All communications regardless of type of emission employed shall be in plain language except that generally recognized abbreviations established by regulation or custom and usage are permissible as are any other abbreviations or signals where the intent is not to obscure the meaning but only to facilitate communications.

[F. R. Doc. 47-10850; Filed, Dec. 9, 1947; 8:48 a. m.]

selected group no earlier than the day following the day selected for study that a routing and delivery performance report shall be prepared from the route records of the day selected for study. The date and hours of study shall be alternated in such manner that the field offices cannot anticipate the period to be studied and that all the various hours and days will receive study from time to time.

(4) In each delivery office involved all business routes sent out during the hours selected shall be used to prepare routing and delivery performance studies.

(b) The measurement of time intervals shall be made in two steps as follows:

(1) The "time received" at the delivery office to time routed out shall, in the case of routes carrying only one message delivery, comprise the interval from the digit or received time, as the case may be, to the time routed out. Where two or more messages comprise a single route, the interval from the digit or received time of the control message on the route to the time routed out shall be divided by two. The weighted average routing out time for all messages tallied shall be computed by multiplying the time interval for each route as prescribed above by the number of messages on that route and dividing the total of such computations by the total number of messages.

(2) The time routed out to time delivered shall comprise the interval from the time the route was dispatched to the time the messenger returned, divided by two. The weighted average delivery time for all messages tallied shall be computed as prescribed in subparagraph (1) of this paragraph.

[F. R. Doc. 47-10851; Filed, Dec. 9, 1947; 8:48 a. m.]

NOTICES

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[Misc. 1413447]

CALIFORNIA

ORDER PROVIDING FOR OPENING OF PUBLIC LANDS RESTORED FROM COLORADO RIVER STORAGE PROJECT

NOVEMBER 26, 1947.

An order of the Bureau of Reclamation dated May 23, 1947, concurred in June 26, 1947, by the Director, Bureau of Land Management, revoked Departmental Orders of June 4, 1930, March 26, 1931, and August 19, 1932, so far as they withdrew in the first form prescribed by section 3 of the Reclamation Act of June 17, 1902 (32 Stat. 388), the lands hereinafter described in Schedule A in connection with the Colorado River Storage Project, California, and provided that such revocation shall not affect the withdrawal of any other lands by said orders or affect any other orders withdrawing or reserving the lands described.

At 10:00 a. m. on January 28, 1948 the surveyed lands in the restored area, hereinafter described in Schedule B shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 day from January 28, 1948 to April 27, 1948, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. Sup., 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such

veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from January 9, 1948, to January 28, 1948, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on January 29, 1948, shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on April 28, 1948, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from April 8, 1948, to April 27, 1948, inclusive, and all such applications,

together with those presented at 10:00 a. m. on April 28, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office at Los Angeles, California, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the District Land Office at Los Angeles, California.

The lands affected by this order are described as follows:

SCHEDULE A (LANDS RESTORED FROM RECLAMATION WITHDRAWAL)

SAN BERNARDINO MERIDIAN

- T. 1 N., R. 17 E.,
Secs. 2, 3, 11 to 14, inclusive, 23 to 36, inclusive.
- T. 1 N., R. 18 E.,
Secs. 19, 20, 29 to 32, inclusive.
- T. 1 N., R. 21 E.
- T. 1 N., R. 22 E.
- T. 4 S., R. 8 E.,
Secs. 5 to 10, inclusive, and 14 to 36, inclusive.
- T. 5 S., R. 9 E.,
Secs. 10, 14, 15, 22 to 27, inclusive, 35 and 36.
- T. 6 S., R. 9 E.,
Secs. 1 and 2.
- T. 5 S., R. 10 E.,
Secs. 31 to 36, inclusive.
- T. 6 S., R. 10 E.,
Secs. 1 to 6, inclusive, and 10, 11 and 12.
- T. 6 S., R. 11 E.,
Secs. 1 to 12, inclusive.
- T. 5 S., R. 12 E.,
Secs. 25 and 31 to 36, inclusive.
- T. 6 S., R. 12 E.,
Secs. 1 to 12, inclusive.
- T. 3 S., R. 15 E.,
Secs. 9, 10, 14 to 17, inclusive, and 19 to 36, inclusive.
- T. 4 S., R. 15 E.
- T. 1 S., R. 16 E.,
Secs. 1, 2, 11 to 14, inclusive, 23 to 26, inclusive, and 35 and 36.
- T. 2 S., R. 16 E.,
Sec. 1, E $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 2;
Sec. 11, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, S $\frac{1}{2}$;
Secs. 12, 13, 14, 23 to 27, inclusive, 34, 35 and 36.
- T. 3 S., R. 16 E.
- T. 4 S., R. 16 E.,
Secs. 1 to 12, inclusive;
Sec. 13, N $\frac{1}{2}$, SW $\frac{1}{4}$;
Secs. 14 to 23, inclusive;
Sec. 30, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$.

- T. 1 S., R. 17 E.,
Secs. 1 and 2;
Sec. 3, E $\frac{1}{2}$ SE $\frac{1}{4}$;
Secs. 10 to 15, inclusive, and 21 to 28, inclusive;
Sec. 29, SE $\frac{1}{4}$;
Sec. 32, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Secs. 33 to 36, inclusive.
- T. 2 S., R. 17 E.,
Secs. 4 to 9, inclusive, 16 to 21, inclusive, and 28 to 33, inclusive.
- T. 3 S., R. 17 E.,
Sec. 25, S $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 34, S $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 35, S $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 36, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$.
- T. 4 S., R. 17 E.,
Sec. 2, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$;
Sec. 3, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 4, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 5, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
Sec. 7, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 8, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
Sec. 9, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$;
Sec. 18, N $\frac{1}{2}$ NW $\frac{1}{4}$.
- T. 1 S., R. 18 E.,
Secs. 13 and 14;
Sec. 21, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
Sec. 22, S $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
Secs. 23 and 24;
Sec. 27, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$;
Sec. 28, N $\frac{1}{2}$ and N $\frac{1}{2}$ S $\frac{1}{2}$;
Sec. 29, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 30, S $\frac{1}{2}$;
Sec. 31, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
Sec. 32, N $\frac{1}{2}$ NW $\frac{1}{4}$.
- T. 1 S., R. 19 E.,
Sec. 25, S $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 35, S $\frac{1}{2}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
Sec. 36.
- T. 3 S., R. 19 E.,
Secs. 1 and 2;
Sec. 3, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 4, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
Sec. 7, SE $\frac{1}{4}$;
Sec. 8, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 9, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 10, NW $\frac{1}{4}$;
Secs. 17 and 18.
- T. 1 S., R. 20 E.
- T. 2 S., R. 20 E.,
Sec. 12, S $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 13, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
Sec. 14, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 15, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
Sec. 20, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
Sec. 21, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 22, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
Sec. 23, N $\frac{1}{2}$ NW $\frac{1}{4}$;
Sec. 25, S $\frac{1}{2}$ N $\frac{1}{2}$ and S $\frac{1}{2}$;
Sec. 26, S $\frac{1}{2}$;
Sec. 27, S $\frac{1}{2}$ S $\frac{1}{2}$;
Sec. 28, N $\frac{1}{2}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ and S $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 29, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 30, S $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
Secs. 31 and 32;
Sec. 33, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 34, N $\frac{1}{2}$ and N $\frac{1}{2}$ S $\frac{1}{2}$;
Sec. 35, N $\frac{1}{2}$;
Sec. 36, N $\frac{1}{2}$ N $\frac{1}{2}$.
- T. 3 S., R. 20 E.,
Sec. 6, N $\frac{1}{2}$ N $\frac{1}{2}$.
- T. 1 S., R. 21 E.,
Secs. 1 to 18, inclusive.
- T. 2 S., R. 21 E.,
Sec. 3, N $\frac{1}{2}$ NW $\frac{1}{4}$;
Sec. 4, N $\frac{1}{2}$ SW $\frac{1}{4}$;
Sec. 5, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 6, S $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 7, NE $\frac{1}{4}$, W $\frac{1}{2}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 8, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$;
Sec. 21, S $\frac{1}{2}$ S $\frac{1}{2}$;
Sec. 22, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
Sec. 23, S $\frac{1}{2}$;
Sec. 24, S $\frac{1}{2}$ N $\frac{1}{2}$ and S $\frac{1}{2}$;
Sec. 25, N $\frac{1}{2}$ N $\frac{1}{2}$;
Sec. 26, N $\frac{1}{2}$;
Sec. 27, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
Sec. 28, N $\frac{1}{2}$ and N $\frac{1}{2}$ S $\frac{1}{2}$;

- Sec. 29;
Sec. 30, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, and S $\frac{1}{2}$;
Sec. 31.
- T. 1 S., R. 22 E.,
Secs. 1 to 18, inclusive.
- T. 2 S., R. 22 E.,
Secs. 13 and 14;
Sec. 15, S $\frac{1}{2}$;
Sec. 16, S $\frac{1}{2}$ S $\frac{1}{2}$;
Sec. 17, S $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 19;
Sec. 20, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 21, N $\frac{1}{2}$ and N $\frac{1}{2}$ S $\frac{1}{2}$;
Sec. 22, N $\frac{1}{2}$;
Secs. 23 and 24.

The above areas aggregate 364,156.87 acres.

The lands are desert in character with a topography that ranges from flat, level playatype country to rough, rocky and mountainous. On the level portions the soil is sandy to heavy clay. On the rough portions the sandy loam and clay loam soils contain much loose rock; where the surface is cut by dry ravines there are precipitous rock outcroppings.

SCHEDULE B (SURVEYED LANDS OPENED TO APPLICATION)

SAN BERNARDINO MERIDIAN

- T. 1 N., R. 21 E.,
Secs. 1 and 2;
Sec. 3, NE $\frac{1}{4}$;
Secs. 11 to 14, inclusive;
Secs. 23 to 26, inclusive;
Sec. 34, SE $\frac{1}{4}$;
Secs. 35 and 36.
- T. 1 N., R. 22 E.
- T. 4 S., R. 8 E.,
Secs. 5 to 10, inclusive;
Secs. 14 to 36, inclusive.
- T. 5 S., R. 9 E.,
Secs. 10, 14, 15, 22 to 27, inclusive;
Secs. 35 and 36.
- T. 6 S., R. 9 E.,
Secs. 1 and 2.
- T. 5 S., R. 10 E.,
Secs. 31 to 36, inclusive.
- T. 6 S., R. 10 E.,
Secs. 1 to 6, inclusive;
Secs. 10, 11 and 12.
- T. 6 S., R. 11 E.,
Secs. 1 to 12, inclusive.
- T. 5 S., R. 12 E.,
Secs. 25 and 31 to 36, inclusive.
- T. 6 S., R. 12 E.,
Secs. 1 to 12, inclusive.
- T. 8 S., R. 15 E.,
Sec. 10, SW $\frac{1}{4}$;
Sec. 14, SW $\frac{1}{4}$;
Sec. 15, W $\frac{1}{2}$ and SE $\frac{1}{4}$;
Sec. 16, S $\frac{1}{2}$;
Sec. 19, SE $\frac{1}{4}$;
Sec. 20, S $\frac{1}{2}$;
Secs. 21 and 22;
Sec. 23, W $\frac{1}{2}$ and SE $\frac{1}{4}$;
Sec. 24, S $\frac{1}{2}$;
Secs. 25 to 29, inclusive;
Sec. 30, S $\frac{1}{2}$;
Secs. 31 to 36, inclusive.
- T. 4 S., R. 15 E.,
Secs. 1 to 18, inclusive;
Sec. 19, E $\frac{1}{2}$;
Sec. 20, W $\frac{1}{2}$;
Sec. 21, E $\frac{1}{2}$;
Secs. 22 to 29, inclusive;
Sec. 30, NE $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 31, NE $\frac{1}{4}$, and W $\frac{1}{2}$;
Sec. 32, N $\frac{1}{2}$;
Sec. 33, N $\frac{1}{2}$ and SE $\frac{1}{4}$;
Secs. 34, 35 and 36.
- T. 2 S., R. 16 E.,
Sec. 1, E $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
Sec. 2;
Sec. 11, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
Secs. 12, 13, 14, 23 to 27, inclusive;
Sec. 34, NE $\frac{1}{4}$;
Secs. 35 and 36.
- T. 3 S., R. 16 E.,
Secs. 1 and 2;
Sec. 3, SE $\frac{1}{4}$;

Sec. 8, SE $\frac{1}{4}$;
 Sec. 9, S $\frac{1}{2}$;
 Secs. 10 to 15, inclusive;
 Sec. 16, E $\frac{1}{2}$;
 Sec. 21, E $\frac{1}{2}$;
 Secs. 22 to 26, inclusive;
 Sec. 27, E $\frac{1}{2}$;
 Sec. 34, NE $\frac{1}{4}$;
 Secs. 35 and 36.
 T. 4 S., R. 16 E.,
 Sec. 1;
 Sec. 2, E $\frac{1}{2}$;
 Sec. 7, S $\frac{1}{2}$;
 Sec. 8, SW $\frac{1}{4}$;
 Sec. 11, NE $\frac{1}{4}$;
 Sec. 12;
 Sec. 13, N $\frac{1}{2}$ and SW $\frac{1}{4}$;
 Sec. 14, SE $\frac{1}{4}$;
 Sec. 16, SW $\frac{1}{4}$;
 Sec. 17, NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Secs. 18, 19 and 20;
 Sec. 21, NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 22, S $\frac{1}{2}$;
 Sec. 23, NE $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 30, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$;
 T. 1 S., R. 17 E.,
 Sec. 1;
 Sec. 2, SW $\frac{1}{4}$ and E $\frac{1}{2}$;
 Sec. 3, E $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 10, E $\frac{1}{2}$;
 Secs. 11 to 14, inclusive;
 Sec. 15, NE $\frac{1}{4}$;
 Sec. 21, S $\frac{1}{2}$;
 Sec. 22, S $\frac{1}{2}$;
 Secs. 23 to 28, inclusive;
 Sec. 29, SE $\frac{1}{4}$;
 Secs. 32, E $\frac{1}{2}$ NW $\frac{1}{4}$ and SW $\frac{1}{4}$;
 Sec. 33, NE $\frac{1}{4}$;
 Sec. 34, NW $\frac{1}{4}$;
 Sec. 36, E $\frac{1}{2}$;
 T. 2 S., R. 17 E.,
 Sec. 5, SW $\frac{1}{4}$;
 Sec. 6, SE $\frac{1}{4}$ and W $\frac{1}{2}$;
 Sec. 7;
 Sec. 8, NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 9, SW $\frac{1}{4}$;
 Sec. 16, NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Secs. 17 to 21, inclusive;
 Secs. 28 to 33, inclusive.
 T. 3 S., R. 17 E.,
 Sec. 25, S $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 34, S $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 35, S $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 36, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
 T. 4 S., R. 17 E.,
 Sec. 2, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$;
 Sec. 3, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 4, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 5, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
 Sec. 7, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 8, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
 Sec. 9, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$;
 Sec. 18, N $\frac{1}{2}$ NW $\frac{1}{4}$;
 T. 1 S., R. 18 E.,
 T. 3 S., R. 18 E.,
 Sec. 21, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
 Sec. 22, S $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 23, SW $\frac{1}{4}$;
 Sec. 27, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$;
 Sec. 28, N $\frac{1}{2}$ and N $\frac{1}{2}$ S $\frac{1}{2}$;
 Sec. 29, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 30, S $\frac{1}{2}$;
 Sec. 31, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
 Sec. 32, N $\frac{1}{2}$ NW $\frac{1}{4}$;
 T. 1 S., R. 19 E.,
 T. 2 S., R. 19 E.,
 Sec. 25, S $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 35, S $\frac{1}{2}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
 Sec. 36;
 T. 3 S., R. 19 E.,
 Sec. 2, W $\frac{1}{2}$;
 Sec. 3, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 4, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
 Sec. 7, SE $\frac{1}{4}$;
 Sec. 8, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 9, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 10, NW $\frac{1}{4}$;
 Sec. 17, E $\frac{1}{2}$;
 T. 1 S., R. 20 E.,
 Sec. 1, SE $\frac{1}{4}$;
 Sec. 2, W $\frac{1}{2}$;
 Secs. 3 to 36, inclusive.

T. 2 S., R. 20 E.,
 Sec. 12, S $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 13, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
 Sec. 14, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 15, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
 Sec. 20, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
 Sec. 21, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 22, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
 Sec. 23, N $\frac{1}{2}$ NW $\frac{1}{4}$;
 Sec. 25, S $\frac{1}{2}$ N $\frac{1}{2}$ and S $\frac{1}{2}$;
 Sec. 26, S $\frac{1}{2}$;
 Sec. 27, S $\frac{1}{2}$ S $\frac{1}{2}$;
 Sec. 28, N $\frac{1}{2}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ and S $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 29, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 30, S $\frac{1}{2}$ NE $\frac{1}{4}$ and S $\frac{1}{2}$;
 Secs. 31 and 32;
 Sec. 33, N $\frac{1}{2}$, SW $\frac{1}{4}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 34, N $\frac{1}{2}$ and N $\frac{1}{2}$ S $\frac{1}{2}$;
 Sec. 35, N $\frac{1}{2}$;
 Sec. 36, N $\frac{1}{2}$ N $\frac{1}{2}$;
 T. 3 S., R. 20 E.,
 Sec. 6, N $\frac{1}{2}$ N $\frac{1}{2}$;
 T. 1 S., R. 21 E.,
 Secs. 1, 2 and 3;
 Sec. 7, SW $\frac{1}{4}$;
 Sec. 9, SE $\frac{1}{4}$;
 Secs. 10 to 18, inclusive.
 T. 2 S., R. 21 E.,
 Sec. 3, N $\frac{1}{2}$ NW $\frac{1}{4}$;
 Sec. 4, N $\frac{1}{2}$ and SW $\frac{1}{4}$;
 Sec. 5, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 6, S $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 7, NE $\frac{1}{4}$, W $\frac{1}{2}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 8, N $\frac{1}{2}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$;
 Sec. 21, S $\frac{1}{2}$ S $\frac{1}{2}$;
 Sec. 22, S $\frac{1}{2}$ SW $\frac{1}{4}$ and SE $\frac{1}{4}$;
 Sec. 23, S $\frac{1}{2}$;
 Sec. 24, S $\frac{1}{2}$ N $\frac{1}{2}$ and S $\frac{1}{2}$;
 Sec. 25, N $\frac{1}{2}$ N $\frac{1}{2}$;
 Sec. 28, N $\frac{1}{2}$;
 Sec. 27, N $\frac{1}{2}$ and N $\frac{1}{2}$ SW $\frac{1}{4}$;
 Sec. 28, N $\frac{1}{2}$ and N $\frac{1}{2}$ S $\frac{1}{2}$;
 Sec. 29;
 Sec. 30, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$ and S $\frac{1}{2}$;
 Sec. 31;
 T. 1 S., R. 22 E.,
 Secs. 1 to 12, inclusive;
 Sec. 13, N $\frac{1}{2}$, and SE $\frac{1}{4}$;
 Sec. 14, NE $\frac{1}{4}$;
 Sec. 16, NW $\frac{1}{4}$;
 Secs. 17 and 18;
 T. 2 S., R. 22 E.,
 Sec. 15, S $\frac{1}{2}$;
 Sec. 16, S $\frac{1}{2}$ S $\frac{1}{2}$;
 Sec. 17, S $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 19;
 Sec. 20, N $\frac{1}{2}$, SW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$;
 Sec. 21, N $\frac{1}{2}$, N $\frac{1}{2}$ S $\frac{1}{2}$;
 Sec. 22, N $\frac{1}{2}$;
 Sec. 23, SW $\frac{1}{4}$;
 T. 1 S., R. 16 E.,
 Secs. 1, 2;
 Secs. 11 to 14 inclusive;
 Secs. 23 to 26 inclusive;
 Secs. 35 and 36.

The above areas aggregate 287,513.35 acres.

FRED W. JOHNSON,
 Director.

[F. R. Doc. 47-10806; Filed, Dec. 9, 1947;
 8:45 a. m.]

[Misc. 1593455]

COLORADO

ORDER PROVIDING FOR OPENING OF PUBLIC LANDS RESTORED FROM COLORADO-BIG THOMPSON PROJECT, COLORADO

NOVEMBER 26, 1947.

An order of the Bureau of Reclamation dated November 29, 1946, concurred in by the Director, Bureau of Land Management March 13, 1947, revoked Departmental Orders of March 7, 1935 and August 20, 1937, so far as they withdrew in the first form prescribed by section 3

of the Reclamation Act of June 17, 1902 (32 Stat. 388), the lands hereinafter described in connection with the Colorado-Big Thompson Project, Colorado, and provided that such revocation shall not affect the withdrawal of any other lands by said orders or affect any other order withdrawing or reserving the lands described.

At 10:00 a. m. on January 28, 1948, the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from January 28, 1948, to April 27, 1948, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. Sup., 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from January 9, 1948, to January 28, 1948, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on January 29, 1948 shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on April 28, 1948, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from April 8, 1948, to April 27, 1948, inclusive, and all such applications, together with those presented at 10:00 a. m. on April 28, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office, Denver, Colorado, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code

of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the District Land Office, Denver, Colorado.

The lands affected by this order are described as follows:

SIXTH PRINCIPAL MERIDIAN

T. 3 N., R. 76 W.,
Sec. 27, NE $\frac{1}{4}$ SE $\frac{1}{4}$;
T. 1 S., R. 75 W.,
Sec. 33, NE $\frac{1}{4}$ NE $\frac{1}{4}$.

The areas described aggregate 80 acres.

Available information indicates that the above described lands have a rolling to mountainous surface with a generally rocky soil and dominant vegetative types, consisting of sagebrush, juniper and pinea trees.

FRED W. JOHNSON,
Director.

[F. R. Doc. 47-10807; Filed, Dec. 9, 1947;
8:46 a. m.]

[Misc. 2131142]

COLORADO

ORDER PROVIDING FOR THE OPENING OF PUBLIC LANDS RESTORED FROM THE UNCOMPAGRE PROJECT

NOVEMBER 26, 1947.

An order of the Bureau of Reclamation dated December 9, 1946, concurred in March 13, 1947, by the Director, Bureau of Land Management, revoked Departmental Orders of October 24, 1902 and March 30, 1905, so far as they withdrew in the first and second forms prescribed by section 3 of the Reclamation Act of June 17, 1902 (32 Stat. 388); and an Order of the Bureau of Reclamation dated July 23, 1947, concurred in by the Director, Bureau of Land Management, October 16, 1947, revoked Departmental Order of July 27, 1908, so far as it withdrew in the first form prescribed by section 3 of the Reclamation Act of June 17, 1902 (32 Stat. 388); the lands hereinafter described in connection with the Uncompagre Project, Colorado, and provided that such revocations shall not affect the withdrawal of any other lands by said Orders or affect any other Order withdrawing or reserving the lands described.

At 10:00 a. m. on January 28, 1948, the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from January 28, 1948, to April 27, 1948, inclusive, the public lands affected by this notice shall be subject to (1) ap-

plication under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. Sup., 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from January 9, 1948, to January 28, 1948, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on January 29, 1948 shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on April 28, 1948, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from April 8, 1948, to April 27, 1948, inclusive, and all such applications, together with those presented at 10:00 a. m. on April 28, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office, Denver, Colorado, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the District Land Office, Denver, Colorado.

The lands affected by this order are described as follows:

SIXTH PRINCIPAL MERIDIAN

T. 15 S., R. 95 W.,
Sec. 15, SE $\frac{1}{4}$ SE $\frac{1}{4}$;
Sec. 21, NE $\frac{1}{4}$ NE $\frac{1}{4}$.

The areas described aggregate 80 acres. Available information indicates that these lands lie in an arid region where cultivated crops cannot be successfully produced without irrigation. The surface is generally rolling to rough, with a clay loam soil.

FRED W. JOHNSON,
Director.

[F. R. Doc. 47-10805; Filed, Dec. 9, 1947;
8:46 a. m.]

DEPARTMENT OF AGRICULTURE

Forest Service

[Administrative Order 2]

CALIFORNIA

DESIGNATION OF CERTAIN LANDS TO BE ADMINISTERED AS PART OF LASSEN NATIONAL FOREST

Whereas, the following described lands situate within the State of California have been acquired by the United States as donations under the authority of the act of June 7, 1924 (43 Stat. 653):

MOUNT DIABLO MERIDIAN

T. 31 N., R. 10 E.,
sec. 2, Lots 1, 2, 3 and 5;
sec. 3, Lots 5, 6 and 7;
sec. 10, Lots 1, 2, 3, 4 and 5;
sec. 11, Lot 1;
sec. 13, Lots 1, 2, 3 and 4;
sec. 14, Lots 1, 2, 3 and 4;
sec. 35, E $\frac{1}{2}$ SE $\frac{1}{4}$.
T. 34 N., R. 10 E.,
sec. 34, W $\frac{1}{2}$.
T. 31 N., R. 11 E.,
sec. 4, Lots 3, 4, SE $\frac{1}{4}$ NW $\frac{1}{4}$;
sec. 5, Lots 1, 2, 3 and 4;
sec. 7, Lots 1, 2 and 3;
sec. 8, Lots 1, 2, 3 and 4 (excepting 1.96 acres in Lot 3, described as follows: Beginning at Corner No. 1, which is an iron post with iron cap marked G-1, from which the southwest corner of Lot 3, sec. 8, T. 31 N., R. 11 E., M. D. M., bears S. 34° 44' W., 14.48 chains distant; thence N. 3° 30' E., a distance of 5 chains to Corner No. 2, which is an iron post with iron cap marked G-2; thence due East a distance of 4.00 chains to Corner No. 3, which is an iron post with iron cap marked G-3; thence S. 3° 30' W., a distance of 5 chains to Corner No. 4, which is an iron post with iron cap marked G-4; thence due west 4 chains to Corner No. 1, the place of beginning);
sec. 18, Lots 1, 2, SE $\frac{1}{4}$ NW $\frac{1}{4}$;
sec. 21, SE $\frac{1}{4}$ NE $\frac{1}{4}$;
sec. 20, SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$;
sec. 29, NW $\frac{1}{4}$, NW $\frac{1}{4}$ NE $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$.
T. 32 N., R. 11 E.,
sec. 15, Lot 1;
sec. 33, Lots 2, 3 and 4.
T. 33 N., R. 11 E.,
sec. 28, Lot 8;
sec. 29, Lots 1, 2, 3, SE $\frac{1}{4}$ SE $\frac{1}{4}$;
sec. 30, Lots 3, 4, 5 and 6;
sec. 33, Lot 1.
T. 32 N., R. 12 E.,
sec. 7, SW $\frac{1}{4}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$.
T. 33 N., R. 12 E.,
sec. 19, Lots 2 and 3.

Containing 2,763.28 acres more or less.

Whereas, the aforesaid lands are subject to all laws applicable to lands ac-

quired under the act of March 1, 1911 (36 Stat. 961), and

Whereas, pursuant to the provisions of section 7, of the aforementioned act of June 7, 1924, lands acquired thereunder may be administered as National Forest lands jointly with an existing National Forest, and

Whereas, the above described lands are so situated that the public interest and economy will be served best by having them administered as a part of the Lassen National Forest:

Now, therefore, I, Clinton P. Anderson, Secretary of Agriculture, by virtue of the authority vested in me by the aforementioned acts, do hereby order that the lands described above be administered as a part of and jointly with other National Forest lands included within the exterior boundaries of the Lassen National Forest.

This order shall become effective as of January 1, 1948.

In testimony whereof, I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed, in the City of Washington, this 4th day of December 1947.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-10826; Filed, Dec. 9, 1947;
8:50 a. m.]

[Administrative Order 3]

OREGON AND WASHINGTON

DESIGNATION OF CERTAIN LANDS TO BE ADMINISTERED AS PARTS OF SPECIFIC NATIONAL FORESTS

Whereas, the lands described herein situate within the States of Oregon and Washington have been acquired by the United States as donations under the authority of the act of June 7, 1924 (43 Stat. 653), and

Whereas, said lands are subject to all laws applicable to lands acquired under the act of March 1, 1911 (36 Stat. 961), and

Whereas, pursuant to the provisions of section 7, of the aforementioned act of June 7, 1924, lands acquired thereunder may be administered as National Forest lands jointly with an existing National Forest, and

Whereas, the said lands are so situated that the public interest and economy will be served best by having them administered as parts of the National Forests designated herein:

Now, therefore, I, Clinton P. Anderson, Secretary of Agriculture, by virtue of the authority vested in me by the aforementioned acts, do hereby order that the following described lands be administered as parts of and jointly with other National Forest lands included within the exterior boundaries of the designated National Forests:

OREGON

WILLAMETTE MERIDIAN

Deschutes National Forest:

T. 18 S., R. 13 E.,
sec. 31, SE $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$.

Mt. Hood National Forest:

T. 2 N., R. 9 E.,
sec. 1, SW $\frac{1}{4}$ SW $\frac{1}{4}$.

Rogue River National Forest:

T. 34 S., R. 3 W.,
sec. 30, E $\frac{1}{2}$.

Siuluslaw National Forest:

T. 14 S., R. 9 W.,
sec. 13, W $\frac{1}{2}$ SW $\frac{1}{4}$.
T. 3 S., R. 10 W.,
sec. 19, W $\frac{1}{2}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$.
T. 12 S., R. 10 W.,
sec. 6, SE $\frac{1}{4}$ SE $\frac{1}{4}$.
T. 20 S., R. 11 W.,
sec. 28, NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$,
SW $\frac{1}{4}$ SE $\frac{1}{4}$.
sec. 29, SE $\frac{1}{4}$ SW $\frac{1}{4}$, NE $\frac{1}{4}$ SE $\frac{1}{4}$, S $\frac{1}{2}$ SE $\frac{1}{4}$.
sec. 31, SE $\frac{1}{4}$.
sec. 32, All.
sec. 33, W $\frac{1}{2}$ E $\frac{1}{2}$, W $\frac{1}{2}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$.
T. 21 S., R. 11 W.,
sec. 3, SW $\frac{1}{4}$ NW $\frac{1}{4}$, W $\frac{1}{2}$ SW $\frac{1}{4}$.
sec. 5, Lots 1, 2, 3 and 4, SE $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ -
NW $\frac{1}{4}$.
sec. 6, Lots 1 and 2;
sec. 8, NE $\frac{1}{4}$ NE $\frac{1}{4}$.
sec. 17, Lot 5.
T. 21 S., R. 12 W.,
sec. 8, W $\frac{1}{2}$.
sec. 11, W $\frac{1}{2}$ SW $\frac{1}{4}$.
sec. 13, SE $\frac{1}{4}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$.
sec. 14, SW $\frac{1}{4}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ NW $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$,
NW $\frac{1}{4}$ SE $\frac{1}{4}$, S $\frac{1}{2}$ S $\frac{1}{2}$.
sec. 17, Lots 5, 6, 7, 9 and 10;
sec. 23, NE $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$.

Umatilla National Forest:

T. 6 S., R. 25 E.,
sec. 26, W $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$.

Whitman National Forest:

T. 2 S., R. 36 E.,
sec. 21, All of the N $\frac{1}{2}$ N $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$, NE $\frac{1}{4}$ -
NE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$, S $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$, S $\frac{1}{2}$ -
NW $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$
of Section 21, lying north of the follow-
ing line: Beginning at the quarter corner
common to Sections 21 and 22; thence
south 80°19' west 1357.2 feet; thence
south 69°05' west 1434.6 feet to a point
on the west boundary of said property
which is approximately 1889.0 feet north
of the south quarter corner of Section
21;
All of the SE $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$
NE $\frac{1}{4}$ SE $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$
NE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ of Section 21 lying south
of the right-of-way of the Oregon-
Washington Railroad and Navigation
Company railroad.
sec. 22, All of the NW $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$,
S $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 22, lying
south of the right-of-way of the Oregon-
Washington Railroad and Navigation
Company railroad;
All of the W $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$
SE $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 22, lying
north of the right-of-way of the Oregon-
Washington Railroad and Navigation
Company railroad and east of the fol-
lowing line: Beginning at a point which
is north 89°59' east approximately 669.0
feet from the quarter corner common to
Sections 21 and 22; thence south 16°58'
east approximately 816.6 feet to a point
in the north right-of-way line of the
Oregon-Washington Railroad and Navi-
gation Company railroad;
All of the SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ of Section
22 lying north of the right-of-way of
the Oregon-Washington Railroad and
Navigation Company railroad and the
following described parcel of land: Be-
ginning at the point of intersection of
the northerly right-of-way line of the
Oregon-Washington Railroad and Navi-
gation Company railroad with the east
line of Section 22, said point being dis-

tant 100 feet northeasterly from, meas-
ured at right angles to, the center line
of the main track of the railroad of said
company; thence northwesterly (ap-
proximately north 56°30' west) along
said northerly right-of-way line parallel
to and 100 feet northeasterly from said
center line of the main track a distance
of 325 feet; thence northeasterly at right
angles a distance of 100 feet; thence
southeasterly parallel to and 200 feet
northeasterly from said center line of
main track a distance of 261.4 feet to a
point on the east line of Section 22;
thence south along the east line of Sec-
tion 22 to the point of beginning.

WASHINGTON

WILLAMETTE MERIDIAN

Chelan National Forest:

T. 27 N., R. 21 E.,
sec. 10, SE $\frac{1}{4}$ SE $\frac{1}{4}$.
sec. 23, S $\frac{1}{2}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$.
sec. 24, Lot 2, SW $\frac{1}{4}$ NW $\frac{1}{4}$.
sec. 26, NE $\frac{1}{4}$ SE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NE $\frac{1}{4}$.
sec. 35, SE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$.
T. 28 N., R. 21 E.,
sec. 1, Lots 1, 2, 3, NE $\frac{1}{4}$ SE $\frac{1}{4}$, S $\frac{1}{2}$ SE $\frac{1}{4}$.
sec. 2, SE $\frac{1}{4}$ SE $\frac{1}{4}$.
sec. 10, N $\frac{1}{2}$ SE $\frac{1}{4}$.
sec. 11, SW $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$.
T. 28 N., R. 22 E.,
sec. 4, Lot 4;
sec. 5, Lots 1, 2, 3, S $\frac{1}{2}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$,
E $\frac{1}{2}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ SW $\frac{1}{4}$.
sec. 6, Lots 3, 4, 5 and 6;
T. 28 N., R. 22 E.,
sec. 7, N $\frac{1}{2}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ SE $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$.
sec. 8, N $\frac{1}{2}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$,
SE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$.
sec. 9, SE $\frac{1}{4}$.
sec. 13, NW $\frac{1}{4}$.
sec. 14, NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$, W $\frac{1}{2}$ SW $\frac{1}{4}$,
SE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$.
sec. 15, SW $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$.
T. 28 N., R. 23 E.,
sec. 6, Lot 9, N $\frac{1}{2}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ SW $\frac{1}{4}$.
sec. 7, Lot 1, SW $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$,
W $\frac{1}{2}$ SE $\frac{1}{4}$.
sec. 17, S $\frac{1}{2}$.
sec. 20, NE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$,
SE $\frac{1}{4}$ SE $\frac{1}{4}$.

Wenatchee National Forest:

T. 23 N., R. 18 E.,
sec. 14, S $\frac{1}{2}$ SE $\frac{1}{4}$.
sec. 20, NE $\frac{1}{4}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$.
sec. 27, SE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$.
T. 24 N., R. 18 E.,
sec. 19, SE $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$.
sec. 28, SE $\frac{1}{4}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$.
sec. 32, NE $\frac{1}{4}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$.
sec. 33, All.
sec. 34, NE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$.
T. 25 N., R. 18 E.,
sec. 7, Lot 1, NE $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$,
NE $\frac{1}{4}$ SW $\frac{1}{4}$.
sec. 18, SE $\frac{1}{4}$ NE $\frac{1}{4}$.
T. 22 N., R. 19 E.,
sec. 22, NW $\frac{1}{4}$ NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$ NW $\frac{1}{4}$,
NE $\frac{1}{4}$ SE $\frac{1}{4}$, S $\frac{1}{2}$ SE $\frac{1}{4}$.
T. 23 N., R. 19 E.,
sec. 1, All.
sec. 7, Lot 4, E $\frac{1}{2}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$.
sec. 22, SW $\frac{1}{4}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$,
NE $\frac{1}{4}$ SE $\frac{1}{4}$.
sec. 30, W $\frac{1}{2}$ NE $\frac{1}{4}$.
sec. 31, W $\frac{1}{2}$ E $\frac{1}{2}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$, W $\frac{1}{2}$,
W $\frac{1}{2}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$.
sec. 32, E $\frac{1}{2}$ NW $\frac{1}{4}$.
T. 24 N., R. 19 E.,
sec. 34, NW $\frac{1}{4}$.
T. 21 N., R. 20 E.,
sec. 24, W $\frac{1}{2}$ NE $\frac{1}{4}$.
sec. 26, SW $\frac{1}{4}$ SW $\frac{1}{4}$.
T. 22 N., R. 20 E.,
sec. 18, Lots 1 and 2, NE $\frac{1}{4}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$,
E $\frac{1}{2}$ SE $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$.

T. 25 N., R. 20 E.,
 sec. 1, SE $\frac{1}{4}$ NW $\frac{1}{4}$;
 sec. 8, W $\frac{1}{2}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$;
 sec. 12, SW $\frac{1}{4}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ NW $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$,
 S $\frac{1}{2}$;
 sec. 15, W $\frac{1}{2}$ NE $\frac{1}{4}$, W $\frac{1}{2}$, SE $\frac{1}{4}$.
 T. 26 N., R. 20 E.,
 sec. 22, E $\frac{1}{2}$ W $\frac{1}{2}$;
 sec. 30, E $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$.
 T. 27 N., R. 20 E.,
 sec. 26, SE $\frac{1}{4}$ SE $\frac{1}{4}$;
 sec. 28, SE $\frac{1}{4}$.
 T. 25 N., R. 21 E.,
 sec. 7, SW $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$.
 T. 26 N., R. 21 E.,
 sec. 2, Lot 1, SW $\frac{1}{4}$ NW $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$;
 sec. 3, N $\frac{1}{2}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$;
 sec. 4, Lots 1, 2, 3 and 4, SW $\frac{1}{4}$ NE $\frac{1}{4}$,
 SE $\frac{1}{4}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$;
 sec. 5, Lots 1, 2 and 3;
 sec. 8, SE $\frac{1}{4}$.
 T. 27 N., R. 21 E.,
 sec. 20, S $\frac{1}{2}$ S $\frac{1}{2}$;
 sec. 21, NW $\frac{1}{4}$ NW $\frac{1}{4}$;
 sec. 22, NW $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NW $\frac{1}{4}$, E $\frac{1}{2}$ SE $\frac{1}{4}$;
 sec. 27, S $\frac{1}{2}$ SW $\frac{1}{4}$;
 sec. 28, W $\frac{1}{2}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$;
 sec. 29, N $\frac{1}{2}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$;
 sec. 30, SW $\frac{1}{4}$;
 sec. 31, Lot 1, S $\frac{1}{2}$ NW $\frac{1}{4}$;
 sec. 32, W $\frac{1}{2}$ NW $\frac{1}{4}$;
 sec. 33, NE $\frac{1}{4}$ NE $\frac{1}{4}$.

This order shall become effective as of January 1, 1948.

In testimony whereof, I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed, in the City of Washington, this 4th day of December 1947.

[SEAL] CLINTON P. ANDERSON,
 Secretary of Agriculture.

[F. R. Doc. 47-10825; Filed, Dec. 9, 1947;
 8:50 a. m.]

Rural Electrification Administration

[Administrative Order 1354]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 6, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
North Dakota 38B Cavalier.....	\$340,000
Ohio 39N Paulding.....	175,000
Oklahoma 26P Harmon.....	272,000
Texas 98H Young.....	185,000
Texas 114H Tom Green.....	280,000

[SEAL] CARL HAMILTON,
 Acting Administrator.

[F. R. Doc. 47-10858; Filed, Dec. 9, 1947;
 8:49 a. m.]

[Administrative Order 1355]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 7, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
California 16G Plumas.....	\$200,000
Montana 15H Fergus.....	540,000
Washington 36F Adams.....	415,000
Wisconsin 60H Waushara.....	290,000

[SEAL] CARL HAMILTON,
 Acting Administrator.

[F. R. Doc. 47-10859; Filed, Dec. 9, 1947;
 8:49 a. m.]

[Administrative Order 1356]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 8, 1947.

By virtue of the authority vested in me by the provisions of section 5 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
North Carolina 55H Craven.....	\$15,000
Texas 94N Gonzales.....	50,000
Virginia 49B Tangier.....	20,000

[SEAL] CARL HAMILTON,
 Acting Administrator.

[F. R. Doc. 47-10860; Filed, Dec. 9, 1947;
 8:49 a. m.]

[Administrative Order 1357]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 8, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Florida 26M Hardee.....	\$285,000
Iowa 5P Carroll.....	100,000
Minnesota 48R Anoka.....	500,000
North Dakota 33B Stark.....	400,000
Ohio 85F Hardin.....	85,000
Oklahoma 21M Washita.....	340,000
Wyoming 16E Hot Springs.....	180,000

[SEAL] CARL HAMILTON,
 Acting Administrator.

[F. R. Doc. 47-10861; Filed, Dec. 9, 1947;
 8:49 a. m.]

[Administrative Order 1358]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 15, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Arkansas 24S Washington.....	\$705,000
Indiana 55L Tippecanoe.....	125,000
Montana 24D Blaine.....	150,000
South Carolina 29H Sumter.....	565,000
Texas 47P Deaf Smith.....	350,000
Wisconsin 43M Grant.....	80,000

[SEAL] WILLIAM J. NEAL,
 Acting Administrator.

[F. R. Doc. 47-10862; Filed, Dec. 9, 1947;
 8:49 a. m.]

[Administrative Order 1359]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 17, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Alabama 44C Covington.....	\$1,080,000
Georgia 96K Pickens.....	100,000
Nebraska 56T Cedar-Knox Dis-	
trict Public.....	335,000
Texas 41S Panola.....	100,000
Wisconsin 63K, L Bayfield.....	420,000

[SEAL] CLAUDE R. WICKARD,
 Administrator.

[F. R. Doc. 47-10863; Filed, Dec. 9, 1947;
 8:49 a. m.]

[Administrative Order 1360]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 20, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Georgia 92F Brantley.....	\$440,000
Nebraska 51U Burt District Pub-	
lic.....	220,000
Texas 89K Houston.....	220,000
Texas 99L Jones.....	100,000

[SEAL] CLAUDE R. WICKARD,
 Administrator.

[F. R. Doc. 47-10864; Filed, Dec. 9, 1947;
 8:49 a. m.]

[Administrative Order 1361]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 20, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Minnesota 80H Lincoln.....	\$430,000
Missouri 27K Andrew.....	476,000
Ohio 94F Adams.....	320,000
Texas 76R Blanco.....	215,000

[SEAL] CLAUDE R. WICKARD,
 Administrator.

[F. R. Doc. 47-10865; Filed, Dec. 9, 1947;
 8:49 a. m.]

[Administrative Order 1362]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 21, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as

amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Alabama 29G Greene.....	\$230,000
Arkansas 15N, P Woodruff.....	437,000
Illinois 40N, P Macoupin.....	495,000
South Dakota 15G Butte.....	180,000
Virginia 37K Nansemond.....	275,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10866; Filed, Dec. 9, 1947;
8:49 a. m.]

[Administrative Order 1363]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 21, 1947.

By virtue of the authority vested in me by the provisions of section 5 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Alabama 41B Clarke.....	\$12,000
Pennsylvania 22L Jefferson.....	15,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10867; Filed, Dec. 9, 1947;
8:49 a. m.]

[Administrative Order 1364]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 24, 1947.

Inasmuch as Long Valley Power Cooperative, Inc. has transferred certain of its assets to Lane County Electric Cooperative, Inc., and Lane County Electric Cooperative, Inc. has assumed in part the indebtedness to United States of America, of Long Valley Power Cooperative, Inc., arising out of loans made by United States of America pursuant to the Rural Electrification Act of 1936, as amended, I hereby amend:

(a) Administrative Order No. 579, dated April 28, 1941, by changing the project designation appearing therein as "Idaho 1-0014GM1 Valley" in the amount of \$35,000 to read "Idaho 1-0014GM1 Valley" in the amount of \$13,400 and "Oregon 18 Eugene (Idaho 1-0014GM1 Valley)" in the amount of \$21,600.

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10868; Filed, Dec. 9, 1947;
8:50 a. m.]

[Administrative Order 1365]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 27, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Iowa 21K Guthrie.....	\$245,000
Missouri 37M Bates.....	620,000
Texas 100P Washington.....	400,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10869; Filed, Dec. 9, 1947;
8:50 a. m.]

[Administrative Order 1366]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 28, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Idaho 11K Kootenai.....	\$190,000
Minnesota 4G Lake.....	125,000
Montana 26F Valley.....	100,000
New Mexico 9P Curry.....	265,000
Oklahoma 12M Alfalfa.....	530,000
Tennessee 34C Hardin.....	440,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10870; Filed, Dec. 9, 1947;
8:50 a. m.]

[Administrative Order 1367]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 28, 1947.

I hereby amend:

(a) Administrative Order No. 675, dated February 19, 1942, by reducing the allocation of \$2,000 therein made for "Idaho 2014S2 Valley" by \$1,480 so that the reduced allocation shall be \$520;

(b) Administrative Order No. 690, dated March 23, 1942, by reducing the allocation of \$125,000 therein made for "Idaho 2014B1 Valley" by \$88,480.85 so that the reduced allocation shall be \$36,519.15;

(c) Administrative Order No. 690, dated March 23, 1942, by reducing the allocation of \$62,000 therein made for "Idaho 2014G1 Valley" by \$32,874.11 so that the reduced allocation shall be \$27,125.89; and

(d) Administrative Order No. 410, dated November 8, 1939, by reducing the allocation of \$2,000 therein made for "Indiana R9016W1 Henry" (amended to read "Indiana O-R9016W1 Henry" by Administrative Order No. 457, dated May 10, 1940) by \$1,838 so that the reduced allocation shall be \$162.

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10871; Filed, Dec. 9, 1947;
8:50 a. m.]

[Administrative Order 1368]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 29, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural

Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Illinois 29L Shelby.....	\$525,000
Iowa 75H Montgomery.....	105,000
Nebraska 49D Howard District Public.....	436,000
Tennessee 16M Madison.....	475,000
Washington 49B Ione District Public.....	90,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10872; Filed, Dec. 9, 1947;
8:50 a. m.]

[Administrative Order 1369]

ALLOCATION OF FUNDS FOR LOANS

OCTOBER 30, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Iowa 34V Jones.....	\$650,000
Iowa 82D Monroe.....	375,000
Mississippi 24H Lafayette.....	400,000
Texas 85K Wise.....	250,000
Texas 95P Medina.....	185,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10873; Filed, Dec. 9, 1947;
8:50 a. m.]

[Administrative Order 1370]

ALLOCATION OF FUNDS FOR LOANS

NOVEMBER 1, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
New Mexico 26A Union.....	\$550,000
South Dakota 21E Brown.....	475,000
Texas 55N Floyd.....	300,000
Texas 60M Lynn.....	334,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10874; Filed, Dec. 9, 1947;
8:50 a. m.]

[Administrative Order 1371]

ALLOCATION OF FUNDS FOR LOANS

NOVEMBER 1, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the

amounts as set forth in the following schedule:

Project designation:	Amount
Colorado 14M Alamosa	\$375,000
Mississippi 40R Smith	1,090,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10875; Filed, Dec. 9, 1947;
8:51 a. m.]

[Administrative Order 1372]

ALLOCATION OF FUNDS FOR LOANS

NOVEMBER 4, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Colorado 36F Routt	\$440,000
Colorado 38B Yuma	608,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10876; Filed, Dec. 9, 1947;
8:51 a. m.]

[Administrative Order 1373]

ALLOCATION OF FUNDS FOR LOANS

NOVEMBER 6, 1947.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
Colorado 34F Eagle	\$260,000
Iowa 32R Butler	340,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 47-10877; Filed, Dec. 9, 1947;
8:51 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[Designation Order 16]

DESIGNATION OF MOTIONS COMMISSIONER FOR DECEMBER 1947

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 28th day of November 1947;

It is ordered, Pursuant to § 1.111 of the Commission's rules and regulations, that E. M. Webster, Commissioner, be and he is hereby designated as Motions Commissioner for the month of December 1947.

It is further ordered, That in the event said Motions Commissioner is unable to act during any part of said period the Acting Chairman will designate a substitute Motions Commissioner.

FEDERAL COMMUNICATIONS COMMISSION,

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-10839; Filed, Dec. 9, 1947;
8:46 a. m.]

[Docket Nos. 6913, 8160]

WLEU BROADCASTING CORP. AND PRESQUE ISLE BROADCASTING CO. (WERC)

ORDER CONTINUING HEARING

In re Application of WLEU Broadcasting Corporation (WLEU), Erie Pennsylvania, Docket No. 6913, File No. BP-4115; for construction permit. In re order to Show Cause Presque Isle Broadcasting Company (WERC) Erie, Pennsylvania, Docket No. 8160, File No. BS-1128; for modification of license.

The Commission having under consideration a petition filed November 21, 1947, by WLEU Broadcasting Corporation (WLEU), Erie, Pennsylvania, requesting an approximately 30-day continuance of the hearing on the above-entitled matters presently scheduled for December 3, 1947, at Washington, D. C.;

It appearing, that the basis of the petition is the fact that there is pending before the Commission a petition for reconsideration filed November 21, 1947, by WLEU Broadcasting Corporation (WLEU) directed against the Commission's action of November 6, 1947, enlarging the issues in the above-entitled proceeding on the Order To Show Cause directed to Presque Isle Broadcasting Company (WERC);

It is ordered, This 28th day of November, 1947, that the petition be, and it is hereby, granted in part; and that the said hearing on the above-entitled matters be, and it is hereby, continued to a date, approximately twenty days following action by the Commission on the said petition for reconsideration filed by WLEU Broadcasting Corporation (WLEU), to be fixed by subsequent order of the Commission.

By the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-10841; Filed, Dec. 9, 1947;
8:46 a. m.]

[Docket Nos. 7627, 7939, 8156, 8580, 8657]

RADIO PHOENIX, INC., ET AL.

ORDER DESIGNATING APPLICATIONS FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of Radio Phoenix, Inc., Phoenix, Arizona, Docket No. 7627, File No. BP-4860; John C. Mullens, Phoenix, Arizona, Docket No. 8156; File No. BP-5449; Phoenix Broadcasting, Inc. (KPHO), Phoenix, Arizona, Docket No. 8580, File No. BP-5056; Gene Burke Brophy (KRUX), Phoenix, Arizona, Docket No. 8657, File No. BP-6444; Gene Burke Brophy, Nogales, Arizona, Docket No. 7939; File No. BP-5149; for construction permits.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 28th day of November 1947;

The Commission having under consideration the following matters: (1) The above-entitled application of Gene Burke Brophy (KRUX) requesting authority to move Station KRUX from Glendale, Arizona, to Phoenix, Arizona, for a change in frequency from 1340 kc to 910 kc, for an increase in power from

250 w to 5 kw and for the installation of a directional antenna for night operation; (2) petition of the said Gene Burke Brophy for consolidation of her said application in the above-entitled consolidated proceeding; and (3) petition of the said Gene Burke Brophy for dismissal of her above-entitled application of a new standard broadcast station at Nogales, Arizona, without prejudice; and

It appearing, that the Commission has heretofore designated for hearing in a consolidated proceeding the above-entitled applications of Radio Phoenix, Inc. and Phoenix Broadcasting, Inc. (KPHO), each requesting the frequency 910 kc at Phoenix, and the application of John C. Mullens requesting the frequency 920 kc at Phoenix, and that the said hearing is scheduled to commence December 15, 1947 at Washington, D. C.;

It is ordered, That the said petitions of Gene Burke Brophy be, and they are hereby, granted; and

It is further ordered, That pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application of Gene Burke Brophy for change of location and facilities of Station KRUX be, and it is hereby, designated for hearing in the above consolidated proceeding upon the following issues:

1. To determine the technical, financial, and other qualifications of the applicant to construct and operate station KRUX as proposed.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of station KRUX as proposed and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of station KRUX as proposed would involve objectionable interference with any existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the operation of station KRUX as proposed would involve objectionable interference with the services proposed in the other pending applications in this proceeding or in any other pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

6. To determine whether the installation and operation of station KRUX as proposed would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

7. To determine on a comparative basis which, if any, of the applications in this consolidated proceeding should be granted.

It is further ordered, That the above-entitled application of Gene Burke Brophy for a new standard broadcast station at Nogales, Arizona, be, and it is hereby, dismissed without prejudice.

It is further ordered, That the orders of the Commission dated March 20, 1947 and October 30, 1947 designating the said applications of Radio Phoenix, Inc., John C. Mullens and Phoenix Broadcasting, Inc. (KPHO) be, and they are hereby, amended to include the said application of Gene Burke Brophy (KRUX).

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-10843; Filed, Dec. 9, 1947;
8:46 a. m.]

[Docket Nos. 7765, 8023]

FRANK MITCHELL FARRIS, JR., AND WCOE, INC.

ORDER CONTINUING HEARING

In re applications of Frank Mitchell Farris, Jr., Nashville, Tennessee, Docket No. 7765, File No. BP-4043; WCOE, Inc., Nashville, Tennessee, Docket No. 8023, File No. BP-5477; for construction permits.

The Commission having under consideration a joint petition filed November 21, 1947, by Frank Mitchell Farris, Jr., WCOE, Inc., and Nashville Radio Corporation, all of Nashville, Tennessee, requesting an approximately 30-day continuance of the hearing scheduled on the above-entitled applications for December 1, 1947, at Washington, D. C.;

It is ordered, This 28th day of November, 1947, that the petition be, and it is hereby, granted; and that the said hearing on the above-entitled applications be, and it is hereby, continued to 10:00 a. m., Wednesday, January 14, 1948.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-10842; Filed, Dec. 9, 1947;
8:46 a. m.]

[Docket Nos. 8408, 8583, 8656, 8670]

N-K BROADCASTING CO. ET AL.

ORDER DESIGNATING APPLICATIONS FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of Nicholas William Kuris and Steven Claud Garcia, a partnership, d/b as N-K Broadcasting Company, Muskegon, Michigan, Docket No. 8408, File No. BP-6071; Western Michigan Radio Corporation, Muskegon, Michigan, Docket No. 8583, File No. BP-6369; Grand Haven Broadcasting Company, New Haven, Michigan, Docket No. 8656, File No. BP-6441; Greater Muskegon Broadcasters, Inc., Muskegon, Michigan, Docket No. 8670, File No. BP-6445; for construction permits.

At a session of the Federal Communications Commission, held at Washington, D. C., on the 28th day of November 1947;

The Commission having under consideration the above-entitled application of Grand Haven Broadcasting Company requesting authorization to construct a new standard broadcast station at New Haven, Michigan, to operate on 1490 kc,

with 25 w power, unlimited time, and (1) the application of Greater Muskegon Broadcasters, Inc. (WMUS) requesting authorization to change the operating facilities of Station WMUS, Muskegon, Michigan from 1090 kc, with 1 kw power, daytime only, to 1490 kc, with 250 w power, unlimited time, and (2) applicant's petition requesting that its application be designated for hearing in a consolidated proceeding involving the applications of Nicholas William Kuris and Steven Claud Garcia, a partnership d/b as N-K Broadcasting Company, Western Michigan Radio Corporation and Roy C. Kelley; and

It appearing, that the Commission has heretofore designated for hearing in a consolidated proceeding the above-entitled applications of N-K Broadcasting Company, Western Michigan Radio Corporation and Roy C. Kelley, each requesting a construction permit for a new standard broadcast station at Muskegon, Michigan to operate on 1490 kc, with 25 w power, unlimited time, and that hearing thereon has been scheduled to commence on December 11, 1947 at Muskegon, Michigan; and

It further appearing, that the aforesaid application of Roy C. Kelley was dismissed without prejudice on November 21, 1947 by order of the Commission;

It is ordered, That the petition of Greater Muskegon Broadcasters, Inc., be, and it is hereby granted;

It is further ordered, That pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said applications of Grand Haven Broadcasting Company and Greater Muskegon Broadcasters, Inc., be, and they are hereby, designated for hearing in the aforesaid consolidated proceeding, the hearing on the Grand Haven Broadcasting Company application to be held at Grand Haven, Michigan on December 10 and the hearing on the Greater Muskegon Broadcasters, Inc., to be held at Muskegon immediately following the hearing on the other Muskegon applications, upon the following issues:

1. To determine the legal, technical, financial, and other qualifications of the applicant corporations, their officers, directors and stockholders, to construct and operate the proposed station and Station WMUS as proposed.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of the proposed station or Station WMUS as proposed, and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station or Station WMUS as proposed would involve objectionable interference with any existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the operation of the proposed station or Station WMUS

as proposed would involve objectionable interference with the services proposed in any other pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

6. To determine whether the installation and operation of the proposed station or Station WMUS as proposed would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

7. To determine on a comparative basis which, if any of the applications in this consolidated proceeding should be granted.

It is further ordered, That the Commission's order of October 30, 1947 designating the applications of Nicholas William Kuris and Steven Claud Garcia, a partnership d/b as N-K Broadcasting Company, and Western Michigan Radio Corporation for hearing in a consolidated proceeding be, and it is hereby, amended to include the applications of Grand Haven Broadcasting Company and Greater Muskegon Broadcasters, Inc. and to exclude the application of Roy C. Kelley.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-10845; Filed, Dec. 9, 1947;
8:47 a. m.]

[Docket Nos. 8507, 8508]

ST. ANDREW BAY BROADCASTING CO. AND
BAY COUNTY BROADCASTING CO.

ORDER CONTINUING HEARING

In re application of The St. Andrew Bay Broadcasting Company, Panama City, Florida, Docket No. 8507, File No. BP-6170; Edward C. Holmes and E. L. Dukate, a partnership, d/b as Bay County Broadcasting Company, Panama City, Florida, Docket No. 8508, File No. BP-6254; for construction permits.

The Commission having under consideration the above-entitled applications, which are scheduled to be heard in a consolidated proceeding at Panama City, Florida, on December 11 and 12, 1947;

It appearing, that a one day continuance of the hearing on the above-entitled applications is necessary to provide adequate travel time for the Commission's Examiner and Counsel; and

It further appearing, that counsel for the above-entitled applicants have consented to a one day continuance of the said hearing;

It is ordered, This 28th day of November, 1947, that the said hearing on the above-entitled applications be, and it is hereby, continued to 10:00 a. m., Friday, December 12, and Saturday, December 13, 1947.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-10240; Filed, Dec. 9, 1947;
8:46 a. m.]

[Docket No. 8642]

DIAMOND H. RANCH BROADCASTERS

ORDER DESIGNATING APPLICATION FOR
HEARING ON STATED ISSUES

In re application of Charles E. Halstead, tr/as Diamond H. Ranch Broadcasters, Auburn, California, Docket No. 8642, File No. BP-6171; for construction permit.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 28th day of November 1947;

The Commission having under consideration the above-entitled application requesting a construction permit for a new standard broadcast station to operate on the frequency 1420 kc, with 250 w power, unlimited time, at Auburn, California;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application be, and it is hereby, designated for hearing, at a time and place to be designated by subsequent order of the Commission, upon the following issues:

1. To determine the legal, technical, financial, and other qualifications of the applicant to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of the proposed station and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station would involve objectionable interference with stations KSTN, Stockton, California; KUJ, Walla Walla, Washington, and KGFN, Grass Valley, California, or with any other existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the operation of the proposed station would involve objectionable interference with the services proposed in any other pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

6. To determine whether the operation of the proposed station would involve objectionable interference, as defined in the North American Regional Broadcasting Agreement, with Mexican station XEXX, Tijuana, Mexico, or any other foreign broadcast station and, if so, the nature and extent thereof.

7. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations particularly with respect to the assignment of a Class IV station to a regional channel.

No. 240—6

It is further ordered, That KUJ, Incorporated; John G. Colling, Carlton G. Thomas, John Edwin Keegan, Harold W. Westbrook, Earl J. Caddy and Robert T. Ingram, a partnership, d/b as '49er Broadcasting Company, licensees respectively of stations KUJ, Walla Walla, Washington, and KGFN, Grass Valley, California; and A. Dwight Newton, W. H. Wood, N. John Anton and Charles F. Green, a partnership, d/b as San Joaquin Broadcasting Company, permittee of station KSTN, Stockton, California, be, and they are hereby, made parties to this proceeding.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.[F. R. Doc. 47-10844; Filed, Dec. 9, 1947;
8:46 a. m.]USE OF RADAR EQUIPMENT FOR TRAINING
PURPOSES

DECEMBER 1, 1947.

Numerous inquiries from colleges and other educational institutions regarding the use of radar equipment for training purposes have prompted the Commission to sound a note of caution regarding the possibility of interference from such radar transmitters to the recognized radio services, and to point out the necessity for securing both station and operator licenses before starting operation of such equipment.

In the main, these equipments have been obtained from War Assets Administration surplus military stocks and are to be used in connection with the training of engineering students on radar techniques. The Commission realizes the need for training of this type and will make every effort to grant the necessary license; however, under no circumstances will operation of such equipment be allowed to interfere with established radio services, particularly radio and radar navigational aids. The surplus radar equipments are war-born devices, designed from a standpoint of military expediency and not necessarily engineered to operate on frequencies in accordance with the Commission's table of frequency allocations. One type of such surplus radar equipment operates on frequencies used in connection with the landing of aircraft in the ground control approach (GCA) system. It is evident that even momentary interference to so vital a safety service could have disastrous results. Operating tests have proved conclusively that improper adjustment of radar transmitters can result in destructive interference over large portions of the usable radio spectrum. In order to guard against these possibilities, it will be necessary that any radar operation be properly safeguarded by monitoring and adequate shielding, particularly of modulator and pulse circuits. Generally, such equipment is designed and constructed to cause minimum interference to other equipment when installed and operated under conditions prescribed by the manufacturer. However, in instances where it is known that interference is being caused to es-

tablished services, the Commission may require licensees to take the necessary action to eliminate the interference. The necessity for coordinating all operations with services to which interference may result and the limiting of the area in which transmissions may be directed cannot be too strongly emphasized. Authorities responsible for operation of all aeronautical electronic navigational aids within a radius of 10 miles of the area of proposed operation should be contacted prior to each period of operation to ascertain possibilities of interference to navigational aids. Such precautions should be particularly observed during periods when bad weather conditions prevail.

The Communications Act of 1934, as amended, and the rules and regulations of the Commission require station license and operator licenses, except under stated conditions, be obtained for the operation of any apparatus for the transmission of energy or communications or signals by radio. These must be secured before the apparatus is installed.

Radio or radar stations engaged in research and experimentation such as that proposed by many educational institutions, are classified by the Commission as experimental stations and as such are governed by Part 5 of the Commission's rules and regulations. Formal application to the Commission for authority to construct an experimental radio station is made on FCC Form 401, accompanied by FCC Form 401a when applicable. Separate applications must be submitted for each station to be located at a fixed point, although a blanket application may be used for one or more mobile units of identical equipment. When a radio station has been constructed in accordance with the terms of the construction permit, a request for license to operate the station may be submitted on FCC Form 403. In cases where no actual construction is involved, applications for construction permit, and license may be filed simultaneously. Applications for construction permit must be accompanied by the showing and supplementary statements required by §§ 5.12, 5.20, and 5.52 or 5.72 of the rules.

FCC Forms 401, 401a, and 403 may be obtained from the Washington, D. C. office of the Federal Communications Commission or any of the field offices. Copies of Part 5 of the rules may be obtained from the Commission's Washington, D. C. office.

Applications should contain a detailed description of the equipment to be used, operating characteristics, area of proposed operation, hours of operation, and location of any aircraft landing areas. Applications should also be accompanied by a statement from authorities responsible for operation of all aeronautical electronic navigation and landing aids within a radius of 10 miles of the area of proposed operation, supporting or opposing the request.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL]

T. J. SLOWIE,
Secretary.[F. R. Doc. 47-10846; Filed, Dec. 9, 1947;
8:47 a. m.]

**MARICOPA BROADCASTERS, INC. (KOOL),
PHOENIX, ARIZ.**

**NOTICE CONCERNING PROPOSED TRANSFER OF
CONTROL**

Attention is directed to the following error which appeared in the Saturday, November 29, 1947, issue of the *FEDERAL REGISTER* on page 8005, column 3. The figure "8,000" at line 6, should read "800."

**FEDERAL COMMUNICATIONS
COMMISSION,**

[SEAL] **T. J. SLOWIE,**
Secretary.

[F. R. Doc. 47-10847; Filed, Dec. 9, 1947;
8:47 a. m.]

KVOX BROADCASTING CO.

**NOTICE CONCERNING PROPOSED TRANSFER OF
CONTROL**

The Commission hereby gives notice that on November 26, 1947 there was filed with it an application (BTC 593) for its consent under section 310 (b) of the Communications Act to the proposed transfer of control of the above named company licensee of AM Station KVOX and permittee of an FM station at Fargo, North Dakota from David C. Shepard, Howard S. Johnson and Richard S. Felhaber to E. J. McKellar and 25 associates. The proposal to transfer control arises out of a contract of September 23, 1947 pursuant to which the first named stockholders proposed to sell all the 248 shares of common voting stock of the above named company licensee and permittee of the stations indicated for \$371.00 a share or a total of \$92,000.00. Of this amount, \$10,000.00 has been paid in escrow and the remaining \$82,000.00 to be paid within 60 days of the agreement or on approval of the application. Further information as to the arrangements may be found with the application and associated papers which are on file at the offices of the Commission in Washington, D. C.

Pursuant to § 1.321 which sets out the procedure to be followed in such cases including the requirement for public notice concerning the filing of the application, the Commission was advised by applicant on December 3, 1947 that starting on said date notice of the filing of the application would be inserted in a newspaper of general circulation at Moorhead, Minnesota, in conformity with the above section.

In accordance with the procedure set out in said section, no action will be had upon the application for a period of 60 days from December 3, 1947 within which time other persons desiring to apply for the facilities involved may do so upon the same terms and conditions as set forth in the above described contract.

(Sec. 310 (b), 48 Stat. 1086; 47 U. S. C. 310 (b))

**FEDERAL COMMUNICATIONS
COMMISSION,**

[SEAL] **T. J. SLOWIE,**
Secretary.

[F. R. Doc. 47-10848; Filed, Dec. 9, 1947;
8:47 a. m.]

¹ Section 1.321, Part 1, Rules of Practice and Procedure.

FEDERAL POWER COMMISSION

[Project No. 1267]

GREENWOOD COUNTY, S. C.

**NOTICE OF ORDER AUTHORIZING AMENDMENT
OF LICENSE (MAJOR)**

DECEMBER 5, 1947.

Notice is hereby given that, on December 4, 1947, the Federal Power Commission issued its order entered December 2, 1947, authorizing amendment of license (major) in the above-designated matter.

[SEAL] **LEON M. FUQUAY,**
Secretary.

[F. R. Doc. 47-10837; Filed, Dec. 9, 1947;
8:51 a. m.]

**INTERSTATE COMMERCE
COMMISSION**

[S. O. 396, Special Permit 367]

**RECONSIGNMENT OF POTATOES AT CHICAGO,
ILL.**

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Chicago, Ill. (Wood Street) December 3, 1947, by Rosenthal, Inc., of car FGE 21695, potatoes, now on the CNW to Mobile Produce Co., Mobile, Ala. (GMO).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of December 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-10814; Filed, Dec. 9, 1947;
8:46 a. m.]

[S. O. 396, Special Permit 368]

**RECONSIGNMENT OF LETTUCE AT BALTIMORE,
MD.**

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Baltimore, Md., December 3, 1947, by Simon Sigel Co., of car PFE 92374, lettuce, now on the B&O to Portland, Maine.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of December 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-10815; Filed, Dec. 9, 1947;
8:46 a. m.]

[S. O. 790, Amdt. 1 to Corr. Special
Directive 1]

**PENNSYLVANIA RAILROAD CO. TO FURNISH
CARS FOR RAILROAD COAL SUPPLY**

Upon further consideration of the provisions of Special Directive No. 1 (12 F. R. 7950), under Service Order No. 790 (12 F. R. 7791), and good cause appearing therefor:

It is ordered, That Special Directive No. 1, be, and it is hereby amended by substituting Appendix A hereof for Appendix A thereof.

A copy of this amendment shall be served upon The Pennsylvania Railroad Company and notice of this amendment shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 4th day of December A. D. 1947.

HOMER C. KING,
Director,
Bureau of Service.

APPENDIX A

Mine	Cars	
	Per day	Per week
A&A.....		2
Adams.....	3	
Allen.....	2	
Armstrong.....	15	
Banks-West. Bituminous.....	4	
Ballantyne.....		2
Bateson-Guy.....		2
Bear Run-Mt. Branch.....	6	
Belle Valley.....	4	
Bennett.....		4
Bernice.....	1	
Betheny.....	8	
Betsy.....	15	
Bigelow Run.....	4	
Birch Creek No. 3.....	6	
Bolivar.....	3	
Bostonia 9 and 10.....	3	
Bowers.....		3
Braeburn-Wildeat.....	3	
Bucher.....	3	
Bulger 2 and 3.....	5	
Cadiz-Moore.....	7	
Cambria.....	1	
Captina.....	1	
Catfish.....	1	
Chinook.....	35	
Cipolla.....		2
Costanzo.....	5	
Crawford.....	1	
Crelighton.....		4
Cross Creek.....	4	

APPENDIX A—Continued

Mine	Cars	
	Per day	Per week
Decker	2	
Delmont 10	8	
Diamond Smokeless	3	
Dorothy-Florence	18	
Dun Glen	30	
Enterprise	3	
Eureka 35, 37, 40	3	
Export	6	
Farrar-Nagode	10	
Fike	2	
Fleck No. 4	2	
Florence (Harmon Creek)	30	
Foster	40	
Francis	35	
Fulton, Ohio	2	
Gander-Walsh	2	
Glen Fisher (P&N 14)		4
Gilpin	7	
Gracelon	1	
Graff 1 and 2	12	
Hankey	4	
Hanlin	30	
Harkleroad	1	
Harvey	3	
Hays 2	7	
Healy	3	
Millerest	9	
Huskin 6	2	
Irwin II	4	
Jamison 2-20-21	11	
Jane	4	
Jones	2	
Jordan	5	
Joyce 1-3	4	
Kenbrook	3	
Kish	6	
Kisk Valley	47	
Knox 1, 2, 5	1	
Lambert, B&M and Various	2	
Lamkie	2	
Lewis	29	
Lindley-Midland	1	
Lindsey 8	11	
Lloyd 3 and 4	26	
Locust Grove		3
Loyal Hanna 6	1	
Lucerne	2	
Mac		2
Magnolia	5	
Maher 4	4	
Mateor	11	
Mathies		4
Mautz	7	
Mayview-McGovern	1	
McComb 2	5	
McCullough	2	
Meehan	4	
Mercury No. 2	8	
Mid Pen 4	4	
Miller	4	
Miller-Strip	4	
Millant & Cooper Smokeless	3	
Milligan		3
Mims	3	
Mooween	2	
Mullett	32	
Navy Smokeless	1	
Painter	2	
Panhandle	8	
Paris I	8	
Park	11	
Parrall	3	
Patoka	2	
Patsch	9	
Penna 10	3	
Penn Valley	8	
Persutti 2	5	
Poole	5	
Powhatan	11	
Primrose 2-4	4	
Rea		2
Regent	4	
Reitz 2, 3, 4, 5, 8	3	
Rhems	8	
Rose Hill	14	
Sallins	1	
Saxton	4	
Schlegel	8	
Segar	2	
Shasta	10	
Smith 1 and 2	1	
Standard 1	2	
Standard 9—Sasso 5	26	
Standard 10	11	
Sterling	3	
Stineman 3	4	
Sunshine	1	
Superior 1	3	
Superior 2	4	
Sycamore 26 and 30, Sullivan 27	10	
Ten X	4	
Testa	4	
Thomassey		4
Tunnelton	2	
Universal 1 and 2	3	
Valley	13	
Valley Camp 1, 3, 4, 5	27	

APPENDIX A—Continued

Mine	Cars	
	Per day	Per week
Vegler	10	
Venturini	2	
Virginia 14		4
Walnut Grove	1	
Washington	14	
Webb	35	
Webco	5	

[F. R. Doc. 47-10816; Filed, Dec. 9, 1947; 8:46 a. m.]

[S. O. 790, Amdt. 1 to Special Directive 6]
**MONONGAHELA RAILWAY CO. TO FURNISH
 CARS FOR RAILROAD COAL SUPPLY**

Upon further consideration of the provisions of Special Directive No. 6 (12 F. R. 7952) under Service Order No. 790 (12 F. R. 7791) and good cause appearing therefor:

It is ordered, That Special Directive No. 6, be, and it is hereby amended by substituting paragraph (1) hereof for paragraph (1) thereof.

(1) To furnish to the mines listed below cars for the loading of Pennsylvania Railroad fuel coal in the number specified from its total available supply of cars suitable for the transportation of coal:

Mine	Cars	
	Per day	Per week
Brook and National	11	
Byrne 2	2	
Christopher 2 and 3	2	
Dilliner	4	
Jamison 11	3	
LaBelle-Old La Belle		3
Love 4	2	
Martin 2	3	
Purslove 2	23	
Rosedale 1 and 2, Mon.	13	
Whiteley	5	

A copy of this special directive shall be served upon The Monongahela Railway Company and notice of this directive shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 4th day of December A. D. 1947.

HOMER C. KING,
 Director,
 Bureau of Service.

[F. R. Doc. 47-10817; Filed, Dec. 9, 1947; 8:46 a. m.]

[S. O. 790, Amdt. 1 to Special Directive 7]
**MONTOUR RAILROAD CO. TO FURNISH CARS
 FOR RAILROAD COAL SUPPLY**

Upon further consideration of the provisions of Special Directive No. 7 (12 F. R. 7952) under Service Order No. 790 (12 F. R. 7791) and good cause appearing therefor:

It is ordered, That Special Directive No. 7, be, and it is hereby amended by

substituting paragraph 1 hereof for paragraph 1 thereof.

(1) To furnish to the mines listed below cars for the loading of Pennsylvania Railroad fuel coal in the number specified from its total available supply of cars suitable for the transportation of coal:

Mine	Cars	
	Per day	Per week
Grant 2 (Boggs-Sunnyhill)		2
Imperial (Sunnyhill)	4	
Irma (Sherrys Dock-Imported)	3	
Rider 3 and 4 (Aloe)	9	
Russell Nos. 1 and 2	7	
Ruth	1	

A copy of this amendment shall be served upon The Montour Railroad Company and notice of this amendment shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 4th day of December A. D. 1947.

HOMER C. KING,
 Director,
 Bureau of Service.

[F. R. Doc. 47-10818; Filed, Dec. 9, 1947; 8:47 a. m.]

[S. O. 790, Amdt. 1 to Special Directive 8]
**NEW HAVEN & DUNBAR RAILROAD CO.
 TO FURNISH CARS FOR RAILROAD COAL
 SUPPLY**

Upon further consideration of the provisions of Special Directive No. 8 (12 F. R. 7952) under Service Order No. 790 (12 F. R. 7791) and good cause appearing therefor:

It is ordered, That Special Directive No. 8, be, and it is hereby amended by substituting paragraph (1) hereof for paragraph (1) thereof.

(1) To furnish daily to the Dunbar mine two cars for the loading of Pennsylvania Railroad fuel coal from its total available supply of cars suitable for the transportation of coal.

A copy of this amendment shall be served upon the New Haven & Dunbar Railroad Company and notice of this amendment shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 4th day of December A. D. 1947.

HOMER C. KING,
 Director,
 Bureau of Service.

[F. R. Doc. 47-10819; Filed, Dec. 9, 1947; 8:47 a. m.]

[S. O. 790, Amdt. 1 to Special Directive 24]
**UNITY RAILWAYS CO. TO FURNISH CARS FOR
 RAILROAD COAL SUPPLY**

Upon further consideration of the provisions of Special Directive No. 24 (12

F. R. 8079) under Service Order No. 790 (12 F. R. 7791) and good cause appearing therefor:

It is ordered, That Special Directive No. 24, be, and it is hereby amended by substituting paragraph (1) hereof for paragraph (1) thereof.

(1) To furnish daily to the Renton #3 mine eight cars for the loading of Pennsylvania Railroad fuel coal from its total available supply of cars suitable for the transportation of coal.

A copy of this amendment shall be served upon the Unity Railways Company and notice of this amendment shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 4th day of December A. D. 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-10820; Filed, Dec. 9, 1947;
8:50 a. m.]

[S. O. 790, Special Directive 26]

WHEELING AND LAKE ERIE RAILWAY CO. TO FURNISH CARS FOR RAILROAD COAL SUPPLY

By letter dated November 29, 1947, The Pennsylvania Railroad Company and The Long Island Railroad Company have certified that they have on that date in storage and in cars a total supply of 9.5 days of fuel coal, and that it is immediately essential that these companies increase their coal supply from certain enumerated mines.

The certified statements have been verified and found to be correct.

Therefore, pursuant to the authority vested in me by paragraph (b) of Service Order 790, The Wheeling and Lake Erie Railway Company is directed:

(1) To furnish daily to the Fulton #4 mine two cars for the loading of Pennsylvania Railroad fuel coal from its total available supply of cars suitable for the transportation of coal.

(2) That such cars furnished in excess of the mine's distributive share for the day will not be counted against said mine.

(3) That it shall not accept billing of cars furnished for loading under the provisions of this directive unless billed for The Pennsylvania Railroad fuel coal supply.

(4) To furnish this Bureau, as soon as may be practicable after the end of each week, information showing how many cars were actually furnished such mine for the preceding week, in compliance with paragraph (1) above.

A copy of this special directive shall be served upon The Wheeling and Lake Erie Railway Company and notice of this directive shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 4th day of December A. D. 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-10821; Filed, Dec. 9, 1947;
8:47 a. m.]

[S. O. 797]

UNLOADING OF COMMODITIES AT STAGG, KY.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 4th day of December A. D. 1947.

It appearing, that 33 cars containing bottles, 8 cars containing barrel whiskey and 5 cars coal, at Stagg, Kentucky, on the Frankfort & Cincinnati Railroad Company, have been on hand for an unreasonable length of time and that the delay in unloading said cars is impeding their use; in the opinion of the Commission an emergency exists requiring immediate action; it is ordered, that:

(a) *Commodities at Stagg, Kentucky, be unloaded.* The Frankfort & Cincinnati Railroad Company, its agents or employees, shall unload immediately SLSF 151291 and 32 other cars, bottles, Sou 10477 and 7 other cars, barrel whiskey and L&N 62124 and 4 other hopper cars, coal, now on hand at Stagg, Kentucky, consigned Geo. T. Stagg Distillery.

(b) *Demurrage.* No common carrier by railroad subject to the Interstate Commerce Act shall charge or demand or collect or receive any demurrage or storage charges for the detention under load of any car specified in paragraph (a) of this order, for the detention period commencing at 7:00 a. m., December 6, 1947, and continuing until the actual unloading of said car or cars is completed.

(c) *Provisions suspended.* The operation of any or all rules, regulations, or practices, insofar as they conflict with the provisions of this order, is hereby suspended.

(d) *Notice and expiration.* Said carrier shall notify Homer C. King, Director, Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) hereof, and such notice shall specify when, where, and by whom such unloading was performed. Upon receipt of that notice this order shall expire.

It is further ordered, that this order shall become effective immediately; that a copy of this order and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission, at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(Sec. 1, 24 Stat. 379, as amended, 40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.
[F. R. Doc. 47-10813; Filed, Dec. 9, 1947;
8:46 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 7-1028]

RADIO-KEITH-ORPHEUM CORP.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pa., on the 4th day of December A. D. 1947.

The Los Angeles Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in Option Warrants to Purchase Common Stock of Radio-Keith-Orpheum Corporation, a security listed and registered on the New York Curb Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Philadelphia, Pennsylvania.

Notice is hereby given that, upon request of any interested person received prior to January 6, 1948, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Philadelphia, Pennsylvania. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-10830; Filed, Dec. 9, 1947;
8:48 a. m.]

[File No. 7-1029]

RADIO-KEITH-ORPHEUM CORP.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pa., on the 4th day of December A. D. 1947.

The Los Angeles Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, \$1.00 Par Value, of

Radio-Keith-Orpheum Corporation, a security, listed and registered on the New York Stock Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Philadelphia, Pennsylvania.

Notice is hereby given that, upon request of any interested person received prior to January 6, 1948, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Philadelphia, Pennsylvania. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DuBois,
Secretary.

[F. R. Doc. 47-10829; Filed, Dec. 9, 1947;
8:48 a. m.]

[File No. 70-1661]

BIRMINGHAM ELECTRIC CO.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pennsylvania, on the 3d day of December A. D. 1947.

Notice is hereby given that Birmingham Electric Company ("Birmingham"), an electric and transportation subsidiary of Electric Bond and Share Company ("Bond and Share"), has filed an application and amendment thereto pursuant to the Public Utility Holding Company Act of 1935. Applicant has designated section 6 (b) of the act as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than December 15, 1947 at 11:30 a. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of fact or law raised by said application, as amended, which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. At any time after December 15, 1947 at 11:30 a. m., e. s. t., said application, as filed or as amended, may be permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said application, as amended, which is on file in the offices of this Commission for a statement of the transactions therein proposed, which are summarized as follows:

Birmingham proposes to issue and sell at private sale under its present Mortgage and Deed of Trust dated as of August 1, 1944, as supplemented by a First Supplemental Indenture, dated as of November 1, 1947, \$1,000,000 principal amount of First Mortgage Bonds, 3½% Series, due 1977. The application, as amended, states that the bonds are to be sold to the investors named below at 99.517105% of principal amount:

Purchaser	Principal amount of bonds	Consideration to be paid
The Mutual Benefit Life Insurance Co.	\$700,000	\$696,619.74
Shell Pension Trust	200,000	199,034.21
Shell Provident Fund	100,000	99,517.10
	1,000,000	995,171.05

The company states that the proceeds from the sale of the bonds will be used to finance the company's construction program.

Fees and expenses estimated in connection with the proposed transaction aggregate \$15,990, of which \$10,250 is allocable to counsel fees and the fee of the financial agent of the company, as follows:

Legal fees (counsel for the company):	
White, Bradley, Arant & All	\$2,500
Reid & Priest	2,500
Legal fees (counsel for the purchasers):	
Sullivan & Cromwell	1,500
Financial agent:	
The First Boston Corp.	3,750

Birmingham states that the proposed issuance and sale of bonds is exempt from the competitive bidding requirements of Rule U-50 by reason of paragraph (a) (4) of that rule.

The application, as amended, states that the proposed transaction has been expressly authorized by the Alabama Public Service Commission, the State Commission of the State in which Birmingham was organized and is doing business.

Birmingham requests that the Commission's order herein be issued as promptly as may be practicable and that it be effective forthwith upon the issuance thereof.

By the Commission.

[SEAL] ORVAL L. DuBois,
Secretary.

[F. R. Doc. 47-10835; Filed, Dec. 9, 1947;
8:49 a. m.]

[File No. 70-1662]

APPALACHIAN ELECTRIC POWER CO. AND
AMERICAN GAS AND ELECTRIC CO.

SUPPLEMENTAL ORDER RELEASING JURISDICTION

At a regular session of the Securities and Exchange Commission, held at its

office in the city of Philadelphia, Pa., on the 3d day of December A. D. 1947.

American Gas and Electric Company ("American Gas"), a registered holding company, and its electric utility subsidiary, Appalachian Electric Power Company ("Appalachian"), having filed joint applications-declarations and amendments thereto pursuant to the Public Utility Holding Company Act of 1935 with respect to, among other things, the issue and sale by Appalachian pursuant to the competitive bidding requirements of Rule U-50 of \$28,000,000 principal amount of First Mortgage Bonds ----% Series due 1977, and the issue and sale on a negotiated basis of 75,000 shares of ----% cumulative preferred stock of the par value of \$100 per share, subject to subscription by the holders of Appalachian's outstanding preferred stock on a pro rata basis; and

The Commission having by order dated November 19, 1947, granted the applications, as amended, and permitted the declarations, as amended, to become effective subject to the conditions, among others, that the proposed issue and sale of said securities shall not be consummated until the results of competitive bidding pursuant to Rule U-50 with respect to the bonds, and the results of negotiation with respect to the preferred stock shall have been made a matter of record in these proceedings and a further order shall have been entered by the Commission in the light of the record so completed, and subject to a further reservation of jurisdiction with respect to the payment of all legal fees incurred in connection with the proposed transactions; and

Applicants-declarants having filed a further amendment herein stating that the First Mortgage Bonds have been offered for sale pursuant to the competitive bidding requirements of Rule U-50 and that the following bids have been received:

Bidding group headed by—	Interest rate	Price to company (percent of principal amount)	Cost to company
Kuhn, Loeb & Co., and Union Securities Corp.	3½%	100.10	3.1198
Harriman, Ripley & Co., Inc.	3½%	100.079	3.1209
The First Boston Corp.	3¼%	102.18	3.135
Halsey, Stuart & Co., Inc.	3¼%	102.13	3.15

¹ Sole members of group.

Said amendment having further set forth that Appalachian has accepted the bid of Kuhn, Loeb & Co. and Union Securities Corporation as set out above, and that such bonds will be offered for sale to the public at a price of 100.50% of the principal amount thereof plus accrued interest, resulting in an underwriting spread of 0.40% of the principal amount of said bonds; and

Said amendment and the record in the reconvened hearings having indicated the following facts in connection with the sale of the preferred stock:

Subsequent to our order of November 19, 1947, granting an exemption from the competitive bidding requirements of

Rule U-50, Appalachian entered into discussions with representatives of six distinct underwriting groups to ascertain their price views with respect to the sale of the preferred stock. As a result of such discussions, the company entered into an agreement with two of such syndicate representatives, namely, The First Boston Corporation and Union Securities Corporation, for the purchase of the unsubscribed for shares of preferred stock. The agreement provides that the dividend rate on such stock will be 4.50%, the price to be paid to the company will be \$100 per share, and the company will pay a fee to the underwriters of \$1.50 with respect to all shares, \$1.25 additional with respect to the shares taken by the underwriters if those shares are less than \$25,000, or \$1.50 additional per share if the shares taken by the underwriters are in excess of \$25,000. It is proposed that the stock will be offered for sale to the public at a price of \$100 per share. Based on the foregoing fees, the maximum underwriting cost will be \$225,000 (if none of the stock is subscribed for by the present preferred stockholders) and the minimum underwriting cost will be \$112,500 (if all of the stock is subscribed for by the present preferred stockholders), resulting in an annual cost of money to the company ranging from 4.64% to 4.57% respectively.

Said amendment and the record herein having set forth the nature and extent of legal services rendered and the fees requested therefor, and it appearing to the Commission that such fees, as set forth below, and as allocated to the bonds and preferred stock, are not unreasonable:

	Bonds	Preferred stock	Total
Counsel for the company: Simpson Thacher & Bartlett (New York counsel).....	\$20,000	\$5,000	\$25,000
Huntton, Williams, Anderson, Gay & Moore (Virginia counsel).....	10,400	2,600	13,000
Campbell, McClintic & James (West Virginia counsel).....	2,800	700	3,500
Penn, Hunter, Smith & Davis (Tennessee counsel).....	800	200	1,000
Total fees to company counsel.....			42,500
Counsel for the purchasers: Winthrop, Stimson, Putnam & Roberts (to be paid by the purchasers of securities).....	12,000	3,000	15,000
			57,500

The Commission having examined said amendment and having considered the record as completed at the reconvened hearing and finding no basis for imposing terms and conditions with respect to such matters:

It is ordered, That jurisdiction heretofore reserved with respect to the results of competitive bidding on the bonds and the results of negotiation on the preferred stock be, and the same hereby is, released, and that the applications-declarations as further amended be, and the same hereby are, granted and permitted to become effective, respectively,

subject to the terms and conditions prescribed by Rule U-24; and

It is further ordered, That jurisdiction heretofore reserved over the legal fees proposed to be paid in connection with the proposed transactions be, and the same hereby is, released.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-10832; Filed, Dec. 9, 1947;
8:48 a. m.]

[File No. 70-1669]

WORCESTER GAS LIGHT CO. AND NEW ENGLAND GAS AND ELECTRIC ASSOCIATION

ORDER GRANTING APPLICATION AND PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 3d day of December 1947.

New England Gas and Electric Association ("New England"), a registered holding company, and its subsidiary, Worcester Gas Light Company ("Worcester"), having filed a joint application-declaration, pursuant to sections 6 (b) and 12 (b) of the Public Utility Holding Company Act of 1935 ("act") and Rule U-45 promulgated thereunder, with respect to the following transactions:

Worcester proposes, from time to time, to issue and sell at principal amount its unsecured promissory notes to The First National Bank of Boston ("Bank") in an aggregate principal amount of \$750,000. The proposed loan agreement between Worcester and the Bank provides that at any time prior to December 31, 1949, upon three days' notice, the Bank will lend Worcester amounts aggregating \$750,000, each borrowing to be evidenced by a promissory note which will mature December 31, 1952. Notes issued in 1947 and 1948 will bear interest at the rate of 2 1/4% per annum, and notes issued in 1949 will bear interest at the rate of 2 1/2% per annum. The proceeds from the notes will be used for necessary additions and betterments of Worcester's property.

New England proposes to enter into an agreement with the bank wherein New England agrees, in consideration of the Bank entering into the loan agreement with Worcester, (a) to guarantee the principal and interest of the notes to be issued by Worcester to the Bank, and (b) to subordinate to the Bank the promissory notes of Worcester held by New England in the aggregate principal amount of \$990,000 as at September 30, 1947 plus all future indebtedness of Worcester held by New England.

Such joint application-declaration having been duly filed, and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for hearing with respect to said joint application-declaration within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that the requirements of the applicable provisions of the act and the rules promulgated thereunder are satisfied, and deeming it appropriate in the public interest and in the interests of investors and consumers that said joint application-declaration be granted and permitted to become effective, and deeming it appropriate to grant a request of applicants-declarants that the order become effective at the earliest date possible:

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act, and subject to the terms and conditions prescribed in Rule U-24, that the joint application-declaration be, and the same hereby is, granted and permitted to become effective and the proposed transactions may be consummated forthwith.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-10831; Filed, Dec. 9, 1947;
8:48 a. m.]

[File 70-1672]

UNITED GAS CORP. ET AL.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pa., on the 3d day of December A. D. 1947.

In the matter of United Gas Corporation, United Oil Pipe Line Company of Louisiana, Inc., United Oil Pipe Line Company of Mississippi, United Oil Pipe Line Company of Texas, File No. 70-1672.

Notice is hereby given that an application has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by United Gas Corporation ("United"), a gas utility subsidiary of Electric Power & Light Corporation, a registered holding company subsidiary of Electric Bond and Share Company, also a registered holding company. Applicant designates section 9 (a) and 10 of the act as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than December 15, 1947, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest, and the issues of fact or law raised by said application which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed as follows: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. At any time after December 15, 1947, at 5:30 p. m., e. s. t., said application, as filed or as amended, may be granted as provided in Rule U-23 of the rules and regulations promulgated under said act, or the Commission may exempt such transactions as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said application which is on file in the office of this Commission, for a statement of the transactions therein proposed, which are summarized as follows:

On October 30, 1947, United Oil Pipe Line Company ("Pipe Line"), a wholly owned subsidiary of United, was merged into United pursuant to the statutes of the State of Delaware, as authorized by order of this Commission dated June 12,

1947 (Holding Company Act Release No. 7487).

For the purpose of preserving the name "United Oil Pipe Line Company" in the States of Louisiana, Mississippi and Texas where Pipe Line previously had permits to transact business, United proposes to cause to be incorporated three new corporations having the following respective names, States of incorporation and authorized capital:

Name of company	State of incorporation	Authorized capital stock
United Oil Pipe Line Co. of Louisiana, Inc.	Louisiana	10 shares of par value of \$100 per share.
United Oil Pipe Line Co. of Mississippi	Mississippi	50 shares of par value of \$10 per share.
United Oil Pipe Line Co. of Texas	Texas	10 shares of par value of \$100 per share.

United proposes to acquire all of the authorized capital stocks of said newly proposed corporations and to pay therefor on the basis of the par values of such capital stocks an aggregate cash consideration of \$2,500. The application states that the three new companies do not presently propose to engage in active business.

United states that no State Commissions having jurisdiction to regulate public utility companies have jurisdiction over the proposed transactions and that no other Federal commission has jurisdiction over the proposed transactions.

Applicant requests that the Commission's order granting the application be issued as soon as may be practicable and that it be effective forthwith upon the issuance of such order.

By the Commission.

[SEAL] ORVAL L. DuBois,
Secretary.

[F. R. Doc. 47-10834; Filed, Dec. 9, 1947;
8:49 a. m.]

[File No. 70-1674]

ATLANTIC SEABOARD CORP.

ORDER PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pennsylvania, on the 3d day of December 1947.

Atlantic Seaboard Corporation ("Seaboard"), a registered holding company and a subsidiary of Columbia Gas & Electric Corporation ("Columbia Gas"), also a registered holding company, having filed a declaration pursuant to Section 12 (b) of the Public Utility Holding Company Act of 1935 ("act") and Rule U-45 promulgated thereunder with respect to the following transaction:

Columbia Gas owns all of the outstanding securities of Seaboard which, in turn, owns all the outstanding securities of Amere Gas Utilities Company ("Amere"), a gas utility company, chiefly engaged in the distribution of natural gas in West Virginia. Seaboard proposes to make a cash contribution of \$100,000 to Amere go provide funds which are urgently needed for construction and in the conduct of its business. Seaboard proposes to increase its investment in the com-

mon stock of Amere by \$100,000, and Amere proposes to credit a like amount to its Paid-in-Capital Surplus.

Such declaration, having been duly filed, and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for hearing with respect to said declaration within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that no adverse findings are necessary with respect to the declaration, and deeming it appropriate in the public interest and in the interest of investors and consumers that said declaration be permitted to become effective, and deeming it appropriate to grant a request of the declarant that the order become effective at the earliest date possible:

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act, and subject to the terms and conditions prescribed in Rule U-24, that the declaration be, and the same hereby is, permitted to become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DuBois,
Secretary.

[F. R. Doc. 47-10827; Filed, Dec. 9, 1947;
8:47 a. m.]

[File No. 70-1686]

GREAT FALLS GAS CO.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pa., on the 3d day of December A. D. 1947.

Notice is hereby given that an application-declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by Great Falls Gas Company ("Great Falls") a subsidiary of North Continent Utilities Corporation ("North Continent"), a registered holding company. The application-declaration designates sections 6, 7, 11 and 12 (c) of the act and Rules U-23 and U-42 promulgated thereunder as applicable to the transactions.

Notice is further given that any interested person may, not later than Decem-

ber 15, 1947 at 12 o'clock noon, e. s. t., request the Commission in writing that a hearing be held on such matter stating the reasons for such request, the nature of his interest, and the issues of fact or law raised by said application-declaration which he desires to controvert or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed as follows: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. At any time after December 15, 1947 at 12 o'clock noon, e. s. t. said application-declaration as filed or as amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act or the Commission may exempt such transactions as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said application-declaration, which is on file in the offices of this Commission, for a statement of the transactions therein proposed which are summarized as follows:

Great Falls proposes to issue and sell \$550,000 aggregate principal amount of 3% First Mortgage Sinking Fund Bonds, dated approximately November 1, 1947 to mature November 1, 1967, to Northwestern Mutual Life Insurance Company, Milwaukee, Wisconsin, at a price of par plus accrued interest. The Bonds are to be secured by an Indenture dated November 1, 1947 to be entered into by and between Great Falls and City National Bank and Trust Company of Chicago and Arthur T. Leonard, as Trustees. Sinking Fund provisions provide for retirement of \$25,000 aggregate principal amount of Bonds yearly from 1948 to 1957, inclusive, and \$30,000 aggregate principal amount of Bonds yearly from 1958 to 1966, inclusive. Great Falls proposes to apply \$500,000 of the proceeds from the sale of the Bonds to the retirement of its 6% Note held by North Continent maturing December 31, 1947. The balance of such proceeds, after payment of expenses in connection with the sale, will be available for general corporate purposes.

Great Falls requests that the Commission issue its order herein as early as possible, so that the company may complete its transactions at the earliest possible date, and that such order be effective upon issuance.

By the Commission.

[SEAL] ORVAL L. DuBois,
Secretary.

[F. R. Doc. 47-10828; Filed, Dec. 9, 1947;
8:48 a. m.]

[File No. 70-1676]

NEW ENGLAND GAS AND ELECTRIC ASSOCIATION ET AL.

NOTICE OF AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission held at its office in the city of Philadelphia, Pennsylvania on the 2d day of December 1947.

In the matter of New England Gas and Electric Association, Cape & Vineyard Electric Company, New Bedford Gas and Edison Light Company, Worcester Gas Light Company, File No. 70-1676.

Notice is hereby given that New England Gas and Electric Association ("New England"), a registered holding company, and its subsidiaries, Cape & Vineyard Electric Company ("Cape & Vineyard"), New Bedford Gas and Edison Light Company ("New Bedford"), and Worcester Gas Light Company ("Worcester") have filed a joint application-declaration, and an amendment thereto, with this Commission pursuant to the Public Utility Holding Company Act of 1935. Applicants-declarants have designated sections 6, 7, 9, 10 and 12 (f) of the act and Rules U-42 and U-50 as applicable to the proposed transactions.

All interested persons are referred to said joint application-declaration, as amended, which is on file in the offices of this Commission for a statement of the transactions therein proposed which are summarized as follows:

New England proposes to issue and sell at principal amount plus accrued interest to The Travelers Insurance Company and the Aetna Life Insurance Company \$2,613,000 principal amount and \$2,612,000 principal amount, respectively, of its 20 year Sinking Fund Collateral Trust

3¼% Series B bonds due January 1, 1968.

Cape & Vineyard, New Bedford, and Worcester propose to issue and sell to New England (which will employ the proceeds of the issue and sale of its Series B bonds due January 1, 1968 for such purchase) additional shares of their common stock as follows:

Name of company	Number of shares	Par value per share	Sale price per share	Aggregate sales price
Cape & Vineyard.....	35,000	\$25.00	\$50.00	\$1,750,000
New Bedford.....	46,894	25.00	67.50	3,165,345
Worcester.....	12,400	25.00	25.00	310,000
				5,225,345

In addition to the issue and sale of the above noted 46,894 shares of the \$25.00 par value common stock to New England, New Bedford will issue an additional 1,427 shares of its common stock which will be offered to its minority common shareholders on a pro rata basis at \$67.50 per share. Any such shares not subscribed for by the minority shareholders will be offered for sale at public auction at which New England will enter a bid.

The proceeds of the issue and sale of their common stocks will be applied by Cape & Vineyard, New Bedford and Worcester as follows:

Company	Amount	Application of proceeds
Cape & Vineyard.....	\$1,750,000	Retire existing mortgage debt: 4% Series A due 1965..... 4% Series B due 1968..... \$750,000.00 1,000,000.00 1,750,000.00
New Bedford.....	3,261,667.50	Retire serial notes: 3¼% due 1951..... 3% due 1955..... 3% due 1957..... 3% due 1958..... 1,000,000.00 500,000.00 1,000,000.00 750,000.00 Subtotal..... Reimburse plant replacement fund..... 3,250,000.00 11,667.50 3,261,667.50
Worcester.....	310,000	Retire existing bank debt.....

Cape & Vineyard and New Bedford also propose to issue and sell unsecured promissory notes to the First National Bank of Boston in the amount of \$1,750,000 and \$3,250,000, respectively. Such notes will be issued to facilitate the redemption of the respective companies' bonds and notes as noted above. The notes will be repaid from the issue and sale of each company's common stock to New England. Each note will bear interest at 2¼% per annum and will mature December 31, 1952, with the right to anticipate payment.

New England proposes to pay a finder's fee of \$15,000 to the First Boston Corporation with whom negotiations for the sale of New England's \$5,225,000 principal amount of Series B collateral trust bonds were conducted.

New England requests that the Commission exempt the issue and sale of its \$5,225,000 principal amount of ¾% Series B bonds from the requirements of the competitive bidding provisions of Rule U-50.

Applicants-declarants state that the issue and sale by Cape & Vineyard, New

Bedford, and Worcester of the shares of their common stock are subject to the jurisdiction of the Department of Public Utilities of Massachusetts and that no other Commission, other than this Commission, has jurisdiction over the proposed transaction.

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held with respect to said application-declaration, as amended, and that said application-declaration, as amended, shall not be granted pursuant to further order of the Commission.

It is ordered, Pursuant to sections 6, 7, 9, 10, 12 and 18 of the act, that a hearing be held on said application, as amended, on December 18, 1947, at 10:00 a. m. e. s. t., at the offices of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia, Pennsylvania. On such date the hearing room clerk in Room 318 will advise as to the room in which such hearing will be held. Any person desiring to be heard in connection with this proceeding or proposing

to intervene herein shall file with the Secretary of the Commission, on or before December 15, 1947, a written request relative thereto as provided by Rule XVII of the Commission's rules of practice.

It is further ordered, That Edward C. Johnson or any other officer or officers of this Commission designated by it for that purpose, shall preside at such hearing. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a hearing officer under the Commission's rules of practice.

The Public Utilities Division of the Commission having advised the Commission that it has made a preliminary examination of the application-declaration, as amended, and that, on the basis thereof, the following matters and questions are presented for consideration without prejudice, however, to the presentation of additional matters and questions upon further examination:

1. Whether the proposed issue and sale by New England of \$5,225,000 principal amount of its Series B bonds due 1968 comply with the standards of section 7 of the act.

2. Whether compliance with the competitive bidding provisions of Rule U-50 is not necessary or appropriate with respect to the issue and sale by New England of \$5,225,000 principal amount of its Series B bonds due 1968.

3. Whether the proposed issue and sale by Cape & Vineyard, New Bedford, and Worcester of the shares of their common stock to New England, and the proposed issue and sale by Cape & Vineyard and New Bedford of their promissory notes to the First National Bank of Boston, are solely for the purpose of financing the business of each respective company.

4. Whether the acquisition by New England of the shares of common stock proposed to be issued by Cape & Vineyard, New Bedford, and Worcester complies with the standards of section 10 of the act.

5. The propriety of the proposed accounting treatment of the several transactions on the books of the respective applicants-declarants.

6. Whether the fees, commissions, and other expenses to be incurred are for necessary services and reasonable in amount.

7. What terms and conditions, if any, with respect to the proposed transactions should be prescribed in the public interest or for the protection of investors and consumers, and, in particular, what, if any, terms and conditions are necessary to protect the financial integrity of New England.

It is further ordered, That at said hearing evidence shall be adduced with respect to the foregoing matters and questions.

By the Commission.

[SEAL]

ORVAL L. DuBois
Secretary.

[F. R. Doc. 47-10836; Filed, Dec. 9, 1947;
8:49 a. m.]

[File No. 70-1639]

**PUBLIC SERVICE CO. OF NEW HAMPSHIRE
NOTICE OF FILING AND NOTICE OF AND ORDER
FOR HEARING**

At a regular session of the Securities and Exchange Commission held at its office in the city of Philadelphia, Pa., on the 3d day of December A. D. 1947.

Notice is hereby given that Public Service Company of New Hampshire ("New Hampshire"), a public utility subsidiary of New England Public Service Company, a registered holding company, has filed an application with this Commission, pursuant to the Public Utility Holding Company Act of 1935. Applicant designates the third sentence of section 6 (b) of the act as applicable to the proposed transactions.

All interested persons are referred to said application, which is on file in the offices of this Commission for a statement of the transactions therein proposed, which are summarized as follows:

New Hampshire proposes to issue and sell (a) \$3,000,000 principal amount of its First Mortgage Bonds, Series C, ---%, due 1978, under its Indenture of Mortgage to Old Colony Trust Company, as Trustee, dated as of January 1, 1943, and supplemental indentures thereto, including a certain Supplemental Indenture dated as of January 1, 1943, and (b) 139,739 shares of additional common stock, \$10 par value, at a price per share not less than the par value thereof. The shares of common stock are to be offered to the holders of the company's outstanding common stock for subscription in accordance with their preemptive rights. New England Public Service Company, owner of 70.68% of the common stock of New Hampshire, has advised the company that it will waive its preemptive rights to subscribe to the additional shares of common stock. The price to be paid for each share of common stock purchased in accordance with the preemptive offer will be the price paid to the company by the underwriters, and the period during which such right may be exercised will be supplied by amendment.

It is proposed that the Series C Bonds and common stock (subject to the preemptive offer) will be sold at competitive bidding pursuant to Rule U-50. The public offering price of the Series C Bonds and common stock, the names of the purchasers, and the amounts of their respective commitments in each case will be supplied by amendment.

The net proceeds (excluding accrued interest) received by the company from the sale of the securities will be used as follows: (a) \$600,000 will be deposited with the Trustee under said First Mortgage and will be withdrawn from time to time pursuant to the provisions thereof against additional property as defined therein, and (b) the balance will be used to reimburse its treasury for amounts expended for its construction program, including repayment of short-term bank borrowings incurred for the interim financing of such expenditures, to provide funds to meet further construction requirements, and for other corporate purposes.

It is represented by applicant that the Public Service Commissions of the States of New Hampshire and Vermont have jurisdiction over the proposed transactions.

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held with respect to the matters set forth in said application and that said application shall not be granted except pursuant to further order of this Commission:

It is ordered, That a hearing on said application, pursuant to the applicable provisions of the act and the rules and regulations thereunder, be held on December 17, 1947 at 10:00 a. m., e. s. t., at the offices of this Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. On such date the hearing room clerk in Room 318 will advise as to the room in which such hearing shall be held.

It is further ordered, That any person desiring to be heard or otherwise wishing to participate in these proceedings shall file with the Secretary of this Commission, on or before December 15, 1947, a written request relative thereto as provided by Rule XVII of the Commission's rules of practice.

It is further ordered, That Willis E. Monty, or any other officer or officers of this Commission designated by it for that purpose shall preside at such hearing. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a hearing officer under the Commission's rules of practice.

The Public Utilities Division of the Commission having advised the Commission that it has made a preliminary examination of the application and that, upon the basis thereof, the following matters and questions are presented for consideration without prejudice to its specifying additional matters or questions upon further examination:

1. Whether the proposed issue and sale of the Series C Bonds and common stock by New Hampshire are solely for the purpose of financing the business of the Company and have been expressly authorized by the State Commissions of the States in which the Company is organized and doing business.

2. Whether the indenture, as supplemented, securing the proposed Series C Bonds of New Hampshire contains adequate protective provisions for the benefit of security holders.

3. Whether the accounting entries to be recorded in connection with the proposed transactions are proper and conform to accepted accounting principles.

4. Whether the fees, commissions and other remunerations to be paid in connection with the proposed transactions are reasonable.

5. Whether, in the event that the exemption provided by section 6 (b) is granted, it is necessary or appropriate in the public interest or for the protection of investors and consumers to impose terms or conditions in connection with the proposed issuance of the Series C bonds and common stock, and if so,

what terms and conditions should be imposed.

It is further ordered, That particular attention be directed at said hearing to the foregoing matters and questions.

It is further ordered That the Secretary of the Commission shall serve notice of the aforesaid hearing by mailing copies of this order by registered mail to Public Service Company of New Hampshire, the New Hampshire Public Service Commission, the Vermont Public Service Commission and the Federal Power Commission; and that notice of said hearing shall be given to all other persons by publication of this notice and order in the FEDERAL REGISTER and by general release of this Commission which shall be distributed to the press and mailed to the mailing list for releases issued under the public Utility Holding Company Act of 1935.

By the Commission.

[SEAL]

ORVAL L. DuBois,
Secretary.

[F. R. Doc. 47-10833; Filed, Dec. 9, 1947;
8:49 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616, E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 10692]

JENSHIN HIGA

In re: Rights of Jenshin Higa under insurance contract. File No. F-39-5837-H-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Jenshin Higa, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 74325, issued by the West Coast Life Insurance Company, San Francisco, California, to Jenshin Higa, together with the right to demand, receive and collect said net proceeds, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been

NOTICES

made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 13, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-10852; Filed, Dec. 9, 1947;
8:48 a. m.]

[Vesting Order 10093]

FRANZ HOEING

In re: Rights of Franz Hoeing under insurance contract. File No. D-28-10882-H-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Franz Hoeing, whose last known address is Germany is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 242052, issued by The Travelers Insurance Company, Hartford, Connecticut, to August Hoeing, together with the right to demand, receive and collect said net proceeds, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 13, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-10853; Filed, Dec. 9, 1947;
8:48 a. m.]

[Vesting Order 10094]

FRANZ HOEING

In re: Rights of Franz Hoeing under insurance contract. File No. F-28-24016-H-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Franz Hoeing, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 137,477, issued by the Connecticut General Life Insurance Company, Hartford, Connecticut, to Reverend August Hoeing, together with the right to demand, receive and collect said net proceeds, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 13, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-10854; Filed, Dec. 9, 1947;
8:48 a. m.]

[Vesting Order 10098]

REVEREND HENRY LOOSCHELDERS

In re: Estate of Reverend Henry Looschelders. File No. D-28-11760; E. T. sec. 15960.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Peter Dyx, Albert Dyx, Dina Tauwel, nee Dyx, Mechtilde Neiml, nee Dyx, and Arnold Dyx, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the personal representatives, heirs, next of kin, legatees and distributees, names unknown, of Maria Agnes Dyx, nee Looschelders, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the estate of Reverend Henry Looschelders, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

4. That such property is in the process of administration by Thomas B. Ennis, Administrator, acting under the judicial supervision of the County Court of Kenton County, State of Kentucky;

and it is hereby determined:

5. That to the extent that the persons named in subparagraph 1 hereof and the personal representatives, heirs, next of kin, legatees and distributees of Maria Agnes Dyx, nee Looschelders, names unknown, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 13, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-10855; Filed, Dec. 9, 1947;
8:48 a. m.]

[Vesting Order 10209]

KNOLL A. G., CHEMISCHE FABRIKEN ET AL.

In re: Patents, patent applications and trademarks of Knoll A. G., Chemische Fabriken and Certain Contract Interests of Knoll & Co. A. G., Chemische Fabrik, Liestal, Switzerland, and Knoll A. G.,

Chemische Fabriken Ludwigshafen am Rhine, Germany.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Knoll A. G., Chemische Fabriken is a corporation organized under the laws of Germany, whose principal place of business is located at Ludwigshafen am Rhine, Germany, and is a national of a designated enemy country (Germany);

2. That Knoll & Co. A. G., Chemische Fabrik is a corporation organized under the laws of Switzerland, whose principal place of business is located at Liestal, Switzerland, and is or since the effective date of Executive Order 8389, as amended, has been owned or controlled by or acting directly or indirectly for the benefit or on behalf of a national or nationals of Germany and is a national of a designated enemy country (Germany);

3. That the property described as follows: Property described in Exhibit A attached hereto and made a part hereof,

is property of, and is property payable or held with respect to patents and trademarks or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by the aforesaid nationals of a designated enemy country (Germany).

and it is hereby determined:

4. That the person named in subparagraph 2 hereof is controlled by or acting for or on behalf of a designated enemy country (Germany) or a person or persons within such country and is a national of a designated enemy country (Germany); and

5. That to the extent that the persons named in subparagraphs 1 and 2 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 25, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

EXHIBIT A

(a) All right, title and interest (including all accrued royalties and all damages and profits recoverable at law or in equity, from any person, firm, corporation or government for past infringement thereof) in and to the following United States Letters Patent:

Patent No.	Date	Inventors	Title
1,780,131	10-28-30	Gustav Hildebrandt, E. Leube & W. Biehler.	Ethyl-Isopropyl Alpha Bromo Acetamid and Process of Preparing the Same.
1,833,506	11-24-31	Theodore B. Wagner.	Organic Calcium Phosphate and Improved Method of Making Same.
1,889,323	11-29-32	Karl F. Schmidt & P. Zutavern.	Method of Manufacturing Imino-ethers.
1,926,756	9-12-33	Karl F. Schmidt & S. Strzygowski.	Process of Manufacturing Primary Amines.
1,943,148	1-9-34	Georg Scheuing & B. Walach.	Process for Preparing Desubstituted Tetrazoles.
1,972,450	9-4-34	Wilfrid Klavehn.	Production of Derivatives of Amino 6 Methyl 2 Heptene 2.
2,146,476	2-7-39	Gustav Hildebrandt & C. Freese.	Process for the Preparation of Optically Active B P Hydroxyphenyl Isopropylmethylenamines.
2,028,799	2-4-36	Karl F. Schmidt.	Process for Products Tetrazoles of the Camphor Group and Products Therefrom.
2,107,839	2-8-38	Gerhard Schenck.	Therapeutic Derivative of the Genus Lactuca and Process of Preparing Same.
2,141,128	12-20-38	Hans Von Euler, H. Albers & F. Schlenk.	Non-enzymatic Activator and Process of Making Same.
2,146,473	2-7-39	Gustav Hildebrandt.	Preparation of B P Hydroxyphenyl Isopropylmethylenamine.
2,146,474	2-7-39	do.	Do.
2,146,475	2-7-39	do.	Do.
2,146,476	2-7-39	do.	Do.
2,146,478	2-7-39	do.	Do.
2,203,121	6-4-40	Philipp Zutavern & H. Metzger.	Process for the Preparation of Derivatives of B P Hydroxyphenyl Isopropylamine.
2,204,494	6-11-40	Gustav Hildebrandt.	Preparation of Diacetyldihydromorphinone.
2,205,530	6-25-40	do.	Preparation of Derivatives of B P Hydroxyphenyl Isopropylamine.
2,222,952	11-26-40	Warner Mothes.	Chemical Compounds B Ortho Hydroxyphenyl Isopropylamines.
2,223,686	12-3-40	Gustav Hildebrandt.	Theophylline and Caffeine Solutions.
2,230,752	2-4-41	Wilfrid Klavehn & A. Wolf.	Derivatives of B P Hydroxyphenyl Isopropylamine.
2,240,753	2-4-41	do.	Saturated Ethylamine Derivatives.
2,230,754	2-4-41	do.	Unsaturated Ethylamine Derivatives.
2,256,454	9-16-41	do.	Do.
2,309,404	1-25-43	Kurt Kraft & F. Dengel.	Saturated Ethylamine Derivative.
2,223,193	6-29-43	Heinrich Boie & K. Wulzinger.	Dilodotirosin Solutions.
2,344,356	3-14-44	G. Hildebrandt.	Double Compounds of Calcium Salicylate with Pyrazolones.
			Chemical Compounds Meta Hydroxyphenol Isopropylamines.

(b) United States Patent Applications identified as follows:

Serial No.	Filed	Inventors	Title
144,548	5-24-37	Gustav Hildebrandt.	B P Oxyphenyl Isopropylmethylenamine.
144,549	5-24-37	do.	Do.
144,550	5-24-37	do.	Do.
157,552	8-5-37	Hans V. Euler, H. Albers & F. Schlenk.	Processes for the Preparation of a Non-Enzymatic Activator and Products Therefrom.
181,463	12-23-37	Gustav Hildebrandt.	Preparation of B P Hydroxyphenyl Isopropylamine.
181,464	12-23-37	do.	Preparation of Derivatives of B P Hydroxyphenyl Isopropylamine.
303,582	11-9-39	Gustav Hildebrandt & K. Freese.	Preparation of B P Hydroxyphenyl Isopropylmethylenamines.
306,895	11-30-39	Heinrich Boie & K. Wulzinger.	Concentrated Aqueous Solutions of Calcium Salicylate Suitable for Injection.
340,774	6-15-40	Heinrich Boie.	Process for the Production of Readily Soluble Double Compounds of the Kathinones.
341,463	6-20-40	Kurt Kraft & F. Dengel.	Process of Concentrated Stable Solutions of Dilodotirosin and Process of Manufacturing Same.
342,600	6-27-40	Heinrich Boie & K. Wulzinger.	Medicines and Process for Their Production.
351,768	8-7-40	Kurt Kraft & G. Hanisch.	Method for the Preparation of Vitamin E.

together with the entire right, title and interest, throughout the United States and its territories, in and to, including the right to file applications in the United States Patent Office for Letters Patent for, the invention or inventions shown or described in such applications.

(c) The trade-marks registered in the United States Patent Office and identified as follows:

Trademark No.	Registered	Trade-Name
161,064	11-7-22	"Agocholan"
194,898	2-10-25	"Theocalcin"
200,316	6-30-25	"Calciphos"
200,978	7-14-25	"Calciphos"
249,687	11-20-28	"Metrazol"
287,291	9-15-31	"Phyllicin"
291,880	2-23-32	"Theosol"
298,197	10-18-32	"Dilaudid"
309,916	2-6-34	"Oetin"
311,673	3-27-34	"Kilmakton"
346,729	6-8-37	"Diodid"
415,440	8-7-45	"Emmethyl"
415,441	8-7-45	"Oenethyl"

and the registrations thereof together with:

1. the respective good will of the business in the United States and all its possessions to which said trademarks are appurtenant;

2. any and all indicia of such good will (including but not limited to formulae whether secret or not, secret processes, methods of manufacture and procedure, customers lists, labels, machines and other equipment);

3. any interests of any nature whatsoever in and any rights and claims of every character and description to said business, good will and trademarks and registrations thereof;

4. all accrued royalties payable or held with respect to such trademarks and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof;

(d) 1. All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor), created in Knoll & Co. A. G., Chemische Fabrik, Liestal, Switzerland, and Knoll A. G., Chemische Fabriken, Ludwigshafen, Germany, or either of them, by virtue of an agreement dated January 15, 1930 and February 21, 1930 (including all modifications thereof and supplements thereto, if any) by and between Knoll & Co. A. G., Liestal, Switzerland and E. Bilhuber, Inc., New York, which agreement relates, among other things, to U. S. Patent No. 1,547,698,

2. All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Knoll & Co., A. G., (Chemische Fabrik, Liestal, Switzerland, and Knoll A. G., Chemische Fabriken, Ludwigshafen, Germany, or either of them, by virtue of an agreement dated October 24, 1940 and November 12, 1940 (including all modifications thereof and supplements thereto, if any) by and between Knoll & Co., A. G., Chemische Fabrik, Liestal (therein designated as Knoll & Cie., Ltd.), E. Bilhuber, Inc., New Jersey, and Bilhuber-Knoll Corporation, New Jersey, which agreement relates, among other things, to U. S. Trademark Registration No. 298,197.

3. All interests and rights, including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Knoll & Co., A. G., Chemische Fabrik, Liestal, Switzerland, and Knoll A. G., Chemische Fabriken, Ludwigshafen, Germany, or either of them, by virtue of an agreement dated October 24, 1940 and November 14, 1940 (including all modifications thereof and supplements thereto, if any) by and between Knoll & Co., A. G., Chemische Fabrik, Liestal (therein designated as Knoll & Cie., Ltd.), and E. Bilhuber, Inc., New Jersey, which agreement relates, among other things, to U. S. Trademark Registration No. 298,197.

[F. R. Doc. 47-10795; Filed, Dec. 8, 1947; 8:49 a. m.]

[Vesting Order 10239]

MARIE EMMA SCHMIDT

In re: Estate of Marie Emma Schmidt, a/k/a Marie E. Schmidt, deceased. File No. D-28-12090; E. T. sec. 16282.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Ernest Schmidt, Anna Kohler nee Schmidt, Emmi Taschke, Emma Schmidt, Lisette Leucht nee Schmidt, Johanna Oertel, Ernestine Grimm, Ida Brazda nee Grimm, Maria Korndorfer nee Grimm, Anna Korndorfer nee Grimm, Lisa Feiler nee Grimm, Emmi Pickel nee Grimm and Dr. Heinrich Schmidt, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the estate of Marie Emma Schmidt, also known as Marie E. Schmidt, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Hedwig Ottilie Pregler, as Executrix, acting under the judicial supervision of the Orphans' Court of Allegheny County, Pennsylvania;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 25, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-10856; Filed, Dec. 9, 1947; 8:48 a. m.]

[Vesting Order 10265]

UCHIDA INVESTMENT CO.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation:

1. It having been found and determined by Vesting Order 478, dated December 11, 1942, that Uchida Investment Company, a California Corporation, is a

business enterprise within the United States, that W. Kitagawa is a resident of Japan and that said Uchida Investment Company and said W. Kitagawa are nationals of a designated enemy country (Japan) and having by said Order vested 497 shares (49.75%) of \$10.00 par value capital stock of Uchida Investment Company;

2. It is hereby found that the property described as follows: Four hundred and fifty-one (451) shares, evidenced by certificates numbered 13, 14 and 17, and fifty-one (51) shares, evidenced by certificates numbered 15 and 16, of \$10.00 par value capital stock of Uchida Investment Company, registered respectively in the names of George J. Inagaki and Yukie Inagaki:

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, W. Kitagawa, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that W. Kitagawa is not within a designated enemy country, the national interest of the United States requires that he be treated as a national of a designated enemy country (Japan).

All determinations and all actions required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the 502 shares of \$10.00 par value capital stock of Uchida Investment Company, more fully described in subparagraph 2 hereof, together with all declared and unpaid dividends thereon, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 25, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-10857; Filed, Dec. 9, 1947; 8:48 a. m.]